WHAT TO DO IF A DECEDENT RECEIVES A STIMULUS PAYMENT

In the flurry of getting out the Economic Impact Payments ("EIP") authorized by the CARES Act as quickly as possible, the IRS sent payments to some individuals who are ineligible, such as deceased individuals. The IRS has issued instructions on returning stimulus payments for those individuals who are ineligible for the payment.

The following individuals are ineligible for a stimulus payment and should return the payment to the IRS:

- An individual who died before receipt of the payment
- A non-resident alien
- An individual who is incarcerated

THE IRS HAS PROVIDED THE FOLLOWING INSTRUCTIONS ON HOW TO RETURN A PAYMENT:

If the payment was a paper check:

1. Write "Void" in the endorsement section on the back of the check.
2. Mail the voided Treasury check immediately to the appropriate IRS location.
3. Don't staple, bend, or paper clip the check.
4. Include a note stating the reason for returning the check.

If the payment was a paper check and you have cashed it, or if the payment was a direct deposit:

1. Submit a personal check, money order, etc., immediately to the appropriate IRS location.
2. Write on the check/money order made payable to “U.S. Treasury” and write 2020EIP, and the taxpayer identification number (social security number or individual taxpayer identification number) of the recipient of the check.
3. Include a brief explanation of the reason for returning the EIP.

Please visit the IRS' Economic Payment Information Center [Q41. What should I do to return an Economic Impact Payment (EIP)] to locate the proper address to send back the payment:

https://www.irs.gov/coronavirus/economic-impact-payment-information-center

This memo is intended only as a summary and general overview. If you have any questions or would like legal advice regarding the above or any other estate planning issue, please contact Lisa Walters or another Couzens Lansky Estate Planning Attorney.