

## Stimulus Checks Belong Only to the Living

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With the stimulus checks being predicated on previous tax filings, there was bound to be individuals who received them that otherwise shouldn't have.

That includes the recently deceased. And now the IRS wants its money back because, according to some recent guidance, stimulus checks mailed to a deceased person must be returned.

The CARES Act guaranteed stimulus checks of varying amounts to most Americans in an effort to boost the sagging economy from the COVID-19 pandemic. These checks, however, have given rise to a number of questions.

Some of these checks have been sent to individuals who have since passed away and now leave family members and loved ones wondering what to do with those checks. The IRS recently provided some answers and indicated that those payments, or the respective portion earmarked for the deceased person, must be returned to the IRS in full.

In the event that the check was made to joint filers and one of the spouses was living when the check was received, only the portion attributable to the decedent (likely \$1,200, unless adjusted gross income exceeded \$150,000) must be returned. If the check has already been cashed or if it was made by direct deposit, the payment should be returned by personal check or money order and made payable to the "U.S. Treasury." In the memo portion of the check or money order, you should include "2020EIP" and the decedent's taxpayer identification number (typically, their social security number). This check or money order should be accompanied by a note indicating that the recipient died prior to receiving the check, but should not in any way be attached to the check (stapled or paper-clipped).

On the other hand, if the stimulus payment was made by paper check and has yet to be cashed, it should be returned by writing "VOID" in the endorsement section of the check and, without stapling, bending, or in any way attaching it to another item, with a note indicating that the individual died prior to receiving the check.

For Pennsylvania residents, returned checks should be mailed to:

Philadelphia Refund Inquiry Unit  
2970 Market St  
DP 3-L08-151  
Philadelphia, PA 19104

If you have any questions on whether you need to return a stimulus check that went to a deceased person, please [contact me](#) or any member of the [Barley Snyder Trusts & Estates Practice Group](#).

**WRITTEN BY:**

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