



The IRS has finally issued FAQ's on how to handle Stimulus Payments to deceased individuals. The FAQ's also address payments to resident and non-resident aliens and individuals who are incarcerated.

Q 10. Does someone who has died qualify for the Payment? (added May 6, 2020)

A10. No. A Payment made to someone who died before receipt of the Payment should be returned to the IRS by following the instructions in the Q&A about repayments. Return the entire Payment unless the Payment was made to joint filers and one spouse had not died before receipt of the Payment, in which case, you only need to return the portion of the Payment made on account of the decedent. This amount will be \$1,200 unless adjusted gross income exceeded \$150,000.

Q41. What should I do to return an Economic Impact Payment (EIP)? (added May 6, 2020)

A41. You should return the payment as described below.

If the payment was a paper check:

- Write "Void" in the endorsement section on the back of the check.
- Mail the voided Treasury check immediately to the appropriate IRS location listed below.
- Don't staple, bend, or paper clip the check.
- 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:

- Submit a personal check, money order, etc., immediately to the appropriate IRS location listed below.
- 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.
- Include a brief explanation of the reason for returning the EIP.

Question 41 also includes a list of mailing addresses to use for the return of the checks.

Q 11. Does someone who is a resident alien qualify for the Payment? (added May 6, 2020)

A11. A person who is a non-resident alien in 2020 is not eligible for the Payment. A person who is a qualifying resident alien with a valid SSN is eligible for the Payment only if he or she is a qualifying resident alien in 2020 and could not be claimed as a dependent of another taxpayer for 2020. Aliens who received a Payment but are not qualifying resident aliens for 2020 should return the Payment to the IRS by following the instructions about repayments.

Q 12. Does someone who is incarcerated qualify for the Payment? (added May 6, 2020)

A12. No. A Payment made to someone who is incarcerated should be returned to the IRS by following the instructions about repayments. A person is incarcerated if he or she is described in one or more of clauses (i) through (v) of Section 202(x)(1)(A) of the Social Security Act (42 U.S.C. § 402(x)(1)(A)(i) through (v)). For a Payment made with respect to a joint return where only one spouse is incarcerated, you only need to return the portion of the Payment made on account of the incarcerated spouse. This amount will be \$1,200 unless adjusted gross income exceeded \$150,000.

Link to IRS FAQ's: https://www.irs.gov/coronavirus/economic-impact-payment-information-center?utm_campaign=NEWSBYTES-20200507&utm_medium=email&utm_source=Eloqua#more