

# Economic Impact Payments 1 and 2 for Deceased Individuals



## Initial Confusion

When Economic Impact Payments were first issued, based on provisions in the CARES Act and on the IRS' own incorrect interpretation of the rules, the IRS denied payments to deceased Individuals who died after January 1, 2020. This was wrong.



## Updates

Because of new legislation and some successful court cases, it is now clear that those denied payments ARE entitled to Economic Impact Payments (called Refund Recovery Payments when claimed on 2020 return)



## What should I do if I received a check and returned it?

If you were issued a check that included the EIP for a deceased individual who died on or after 1/1/2020 that you returned and it has not been reissued in full, contact your local low-income taxpayer clinic to discuss your next steps. There may be some situations where it is better to request that the IRS reissue a check rather than reconcile it on your return.



## What if a loved one died but did not receive the payment?

If you are the fiduciary (surviving spouse, executor or next of kin) for a deceased individual who died in 2020 and for whom a check was never issued, you should file the individual's final tax return to claim the credit.



## What is a final tax return?

In general, the final individual income tax return of a decedent is prepared and filed in the same manner as when they were alive. All income up to

the date of death must be reported and all credits and deductions to which the decedent is entitled may be claimed. File the return using Form 1040 or 1040-SR or, if the decedent qualifies, one of the simpler forms in the 1040 series.



## Do I need to do anything to make sure the refund is issued to me?

If you are the spouse of a deceased filing a joint return as the final return of your spouse, you don't need to do anything specific. Likewise, if you are an executor attaching the court appointment to the return, you don't need to do anything else. Anyone else should file Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayers with the tax return. You can get the form here: <https://www.irs.gov/forms-pubs/about-form-1310>. Make sure you keep a copy of the death certificate with your records in case the IRS requests it.



## Can I get help filing the return?

Yes! You can get free help filing your return from a trained volunteer by visiting [www.getyourrefund.org/uwco](http://www.getyourrefund.org/uwco) or, starting in late January, calling 211.

The information on this flyer is not legal advice. If you are seeking representation or legal advice, please contact LASC. An attorney-client relationship does not exist between you and LASC.

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