

The following information may be useful to survivors who have already filed a joint 2020 tax return with their abusive spouse and who have not received their share of the third Economic Impact Payment (EIP).

The IRS has been sending out the third round of EIPs since March 2021.

If the IRS sent out the third EIP based on a joint return filed by a married couple, they either:

- Deposited the EIP into the first bank account listed on the joint return, or
- Issued a check made out to both spouses and mailed it to the address listed on the joint return.

If you are a survivor who does not have access to the bank account where the third EIP was deposited, or if you cannot access the mail at the address where the EIP check was sent, there is still a way that you can get your share of the EIP, if you cannot get it from your spouse.

- You can file another return (called a “superseding return”) **but you must do so on or before May 17, 2021**, which is the current deadline for filing a 2020 tax return.
- Instead of a joint return, the superseding return would be filed as either “married filing separately” or as “head of household” (if you meet the qualifications for selecting head of household.)
- Once the IRS processes the superseding return, it should issue your third EIP to you at either the address or bank account listed on the superseding return.
- You cannot get an extension past May 17, 2021 to file a superseding return to change your filing status.

You may be able to get help from a Low Income Taxpayer Clinic (LITC) to file the superseding return. An LITC provides free tax help to low-income individuals, both English and Spanish speaking. Follow this link to find an LITC office near you: [Low Income Taxpayer Clinics \(LITC\)- Taxpayer Advocate Service \(irs.gov\)](https://www.irs.gov/low-income-taxpayer-clinics)

- You should use this information when you contact the LITC office to explain why you want help to file a superseding 2020 tax return.

Remember, if you wish to file your own 2020 tax return as married filing separately or head of household after you have already filed a joint return with your spouse, you must file your new (superseding) return **on or before May 17, 2021**.