



Topic No. 161 Returning an Erroneous Refund – Paper Check or Direct Deposit

It's an erroneous refund if you receive a refund you're not entitled at all or for an amount more than you're entitled to.

If your refund was a paper Treasury check and **hasn't been cashed**:

1. Write "Void" in the endorsement section on the back of the check.
2. Submit the check immediately, but no later than 21 days, to the appropriate IRS location listed below. The location is based on the city (possibly abbreviated) on the bottom text line in front of the words TAX REFUND on your refund check.
3. Don't staple, bend, or paper clip the check.
4. Include a note stating "Return of erroneous refund check" and give a brief explanation of the reason for returning the refund check.

If your refund was a paper Treasury check and **has been cashed**:

1. Submit a personal check, money order, etc., immediately, but no later than 21 days, to the appropriate IRS location listed below. The location is based on the city (possibly abbreviated) on the bottom text line in front of the words TAX REFUND on your refund check. If you no longer have access to a copy of the check, call the IRS toll-free at [800-829-1040](tel:800-829-1040) (individual) or [800-829-4933](tel:800-829-4933) (business) (see [telephone and local assistance](#) for hours of operation) and explain to the assistor that you need information to repay a cashed refund check.
2. Write on the check/money order: Payment of Erroneous Refund, the tax period for which the refund was issued, and your taxpayer identification number (social security number, employer identification number, or individual taxpayer identification number).
3. Include a brief explanation of the reason for returning the refund.
4. Cashing an erroneous refund check may result in interest due the IRS.

If your refund was a **direct deposit**:

1. Contact the Automated Clearing House (ACH) department of the bank/financial institution where the direct deposit was received and have them return the refund to the IRS.
2. Call the IRS toll-free at [800-829-1040](tel:800-829-1040) (individual) or [800-829-4933](tel:800-829-4933) (business) to explain why the direct deposit is being returned.
3. Interest may accrue on the erroneous refund.

When the amount of the refund (paper check or direct deposit) is different than what was expected, indicating the IRS changed the amount, a notice explaining the adjustment is mailed to your address of record. Please review the information in the notice to determine if the change to the refund is correct. A toll-free telephone number is included on the notice in case you require further assistance.

IRS mailing addresses based on the city (possibly abbreviated) located on the bottom text line in front of the words TAX REFUND on your refund check:

- ANDOVER – Internal Revenue Service, 310 Lowell Street, Andover MA 01810
- ATLANTA – Internal Revenue Service, 4800 Buford Highway, Chamblee GA 30341
- AUSTIN – Internal Revenue Service, 3651 South Interregional Highway 35, Austin TX 78741
- BRKHAVN – Internal Revenue Service, 5000 Corporate Ct., Holtsville NY 11742
- CNCNATI – Internal Revenue Service, 201 West Rivercenter Blvd., Covington KY 41011
- FRESNO – Internal Revenue Service, 5045 East Butler Avenue, Fresno CA 93727
- KANS CY – Internal Revenue Service, 333 W. Pershing Road, Kansas City MO 64108-4302
- MEMPHIS – Internal Revenue Service, 5333 Getwell Road, Memphis TN 38118
- OGDEN – Internal Revenue Service, 1973 Rulon White Blvd., Ogden UT 84201
- PHILA – Internal Revenue Service, 2970 Market St., Philadelphia PA 19104

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