

Stimulus Checks/Economic Impact Payments authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) FAQ Sheet

In response to the COVID-19 pandemic, the U.S. government recently issued \$1,200 stimulus checks to eligible individuals in efforts to alleviate the economic impact from COVID-19. In recent weeks, we have received questions from international students/scholars regarding the stimulus checks. . In an effort to clarify, we are providing answers to frequently asked questions (FAQ) on the attached informational sheet.

Note: If you have more specific tax questions or concerns, please contact a certified tax professional.

I am an international student/scholar in F or J visa status. Am I eligible to receive a Stimulus Check?

In order to receive a \$1200 stimulus check, individuals must be either a

- U.S. citizen or
- Resident for tax filing purposes

International students or scholars who are in F or J visa status who are determined a resident for tax filing purposes may be eligible to receive a check. Please keep in mind that the tax residency status is separate from the immigration status.

To look at specific eligibility requirements, please see the [IRS Economic Impact Payment Center](#).

How can I find out my tax residency status?

As mentioned above, only residents for tax filing purposes may be eligible to receive a stimulus check.

Option 1:

To determine your tax residency status, you may click here to take the [IRS Substantial Presence Test](#).

Option 2:

International students/scholars as well as their dependents may determine their tax residency status through Glacier Tax Prep (GTP). GTP is an online tax software that helps individuals determine their tax residency status and complete their federal tax forms.

All UCR affiliated international students/scholars and their dependents are eligible to receive a free access code to use the GTP software. If you need an access code, please email internationalstudents@ucr.edu.

I am a non-resident for tax filing purposes but, I erroneously received a stimulus check. Why did I receive this check?

A non-resident for tax filing purposes who was erroneously issued a stimulus check may have received it because they mistakenly filed their U.S. tax forms as a resident for tax purposes with a Form 1040 rather than the Form 1040NR or 1040NR EZ which is for non-resident tax statuses.

How can I return the check?

If a check was erroneously made to you, please follow steps to refund the check by clicking here [IRS Topic No. 161 Returning an Erroneous Refund](#).

Please see below for guidance given by [Arctic International LLC](#) of GLACIER and Glacier Tax Prep (GTP).

Return of Stimulus Payment:

· With respect to the erroneous receipt of the stimulus payment, **most importantly, the nonresident alien should NOT spend the erroneously received stimulus payment.** To return the payment, we suggest that the individual follow the same guidelines provided by the IRS for when an incorrect federal tax refund is received, which are based on how the erroneous refund was received:

- o Paper check that has not yet been cashed/deposited;
- o Paper check that has already be cashed/deposited; or
- o Direct deposit made to the nonresident alien’s U.S. bank account.

For detailed information about how to return the incorrectly received stimulus payment to the IRS for each of the situations above, please see <https://www.irs.gov/taxtopics/tc161> .

Amendment of Incorrectly Filed 2018 and/or 2019 Federal Income Tax Return:

The nonresident alien must immediately file an amended tax return. Information about how to amend the incorrectly filed 2018 and/or 2019 Form 1040 may be found in **GTP** by selecting “FAQ” from the menu.

It is important to note that if the nonresident alien does not immediately return the erroneously received stimulus payment, he or she may be subject to interest accrued until the payment is returned.

Also, until such time as the incorrectly filed federal income tax return is amended to submit the correct federal income tax return, the nonresident alien is subject to a filing penalty and/or loss of any otherwise applicable deductions or allowances, including income tax treaty exemptions.