

COVID-19 Filing Implications

Due to the disruptions caused by COVID-19, the IRS has extended the filing deadline to May 17, 2021.

The IRS has also stated that due to staffing issues, the processing of paper returns could take several weeks longer than usual. This may cause delays in refund returns for J-1 participants.

Economic Impact Payments

Congress passed the American Rescue Plan Act of 2021 to provide the third round of Economic Impact Payments of up to \$1,400 per eligible adult.

Are J-1 participants eligible to receive a stimulus check?

- Exchange visitors who do not meet the IRS definition of "resident alien" are not eligible to receive these funds. More specifically, exchange visitors cannot even begin to accumulate the time in the United States required to become a "resident alien" until they have been present in the country for two years. So, exchange visitors here on shorter programs would not be considered resident aliens and should not get a stimulus check from the government.

I received an Economic Impact Payment. Why did I receive these funds if I'm ineligible as a J-1 participant?

- The IRS is the government agency determining eligibility and distributing the Economic Impact Payments. The IRS assesses eligibility based on each individual's tax status rather than their visa status. They will look at your 2019 or 2020 tax returns to determine if you filed as a resident or non-resident for tax purposes.
- If you've received an Economic Impact Payment, you've most likely received this in error because you filed the incorrect tax form. J-1 participants must file Form 1040-NR for non-resident aliens. If you filed Form 1040 or used an e-file option such as TurboTax, you have filed incorrectly as a resident.

I filed the incorrect tax return in 2019 or 2020 and mistakenly received an Economic Impact Payment. What should I do?

- Don't panic! If you've found that you've received a stimulus check in error, there is a mechanism to fix this. First, you should return the stimulus funds to the government. You will then need to fix your returns by filing an amended tax return for each year that is incorrect.

How do I return an Economic Impact Payment to the government?

- If the payment was a paper check:
 1. Write "Void" in the endorsement section on the back of the check.
 2. Mail the voided Treasury check immediately to the appropriate IRS location listed [here](#).
 3. Don't staple, bend, or paper clip the check.
 4. 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:
 1. Submit a personal check, money order, etc., immediately to the appropriate IRS location listed [here](#).
 2. Write on the check/money order made payable to "U.S. Treasury" and write Third EIP, and the taxpayer identification number (social security number, or individual taxpayer identification number) of the recipient of the check.
 3. Include a brief explanation of the reason for returning the EIP.

How do I fix an incorrect tax return?

- You will need to file an amended tax return, or Form [1040-X](#). Mail your completed Form 1040-X along with a new 1040-NR to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215

Don't forget to amend your state returns as well. Visit the [government website for the state you filed in](#) to get more information on how to amend your return.

What will happen if I don't return the Economic Impact Payment I received in error?

- If you don't return the funds or file an amended tax return, this could jeopardize any future U.S. visa or green card applications. If you're unsure if you were eligible to receive these funds, it is safest to return the payment. Make sure to make copies of all documents and checks mailed to the IRS.