

March 17, 2021 STIMULUS CHECKS

In response to the COVID-19 pandemic, in April 2020, the US government introduced the <u>CARES (Coronavirus Aid, Relief and Economic Security) Act</u> to respond to the COVID-19 pandemic. In 2021, the US government authorized a second round of Covid-related stimulus payments known as the "Economic Impact Payment" (EIP2).

Although ISSS staff are not qualified to provide specific advice on your tax status or your eligibility to receive the stimulus payment, you can find relevant information and resources below.

It is our understanding that most international students and scholars, who are considered "nonresident aliens" for tax purposes, are not eligible to receive this stimulus payment, but some might. If you meet the <u>substantial presence test</u> and are thus considered a resident alien for tax purposes (not the same as permanent resident with a green card) and have an SSN, it appears that you might receive it. For more information, including eligibility requirements, please see the <u>IRS Economic Impact</u> Payment Information Center.

Sprintax (a company offering non-resident tax preparation services) has a detailed guide for international students and scholars about the second COVID stimulus payment on their website. Review the guide here.

Erroneous Receipt of CARES Act Stimulus Checks

We understand that a small number of F-1 and J-1 students and scholars at Rutgers may have received the stimulus check in error (most likely because they mistakenly filed their U.S. tax forms as a resident for tax purposes in 2018 or 2019). Please review the information below in case you have mistakenly received a payment. More detailed information and guidance is available on the IRS website.

As a reminder, students and scholars who do not meet the IRS definition of "resident alien" are not eligible to receive these funds.

- J-1 scholars are required to have resided in the United States for at least two years before they are considered "resident aliens" for tax purposes.
- F-1 and J-1 students are normally considered nonresidents for federal tax purposes during the first five calendar years inside the United States (and this includes previous visa statuses inside the United States). Calculations should include any part of a calendar year. After five years, F-1 and J-1 students are presumed to be residents for federal tax purposes by the IRS.

International students and scholars who have been in the US for shorter periods of time would not be considered resident aliens and should not have received a rebate.

The Internal Revenue Service has provided <u>updated instructions for returning funds</u> that have been received in error.

If you are using the Rutgers provided GLACIER Tax Prep (GTP) software to file your non-resident Federal tax returns, you will find additional information about stimulus payments, what to do if you incorrectly received one, and how to return it, in the FAQ section once you login to your account. GLACIER also provides information on how to file amended tax returns. If you have specific questions, please contact GTP directly at help@glaciertax.com.

For information about correctly filing taxes as a nonresident alien, please see <u>Tax</u> <u>Information</u> on the ISSS website.

This periodic update from the Rutgers Global – International Student and Scholar Services (ISSS) office provides you with important information regarding your legal status, upcoming programs, and useful resources. Previous updates can be found on our Email Notices page.

These notices are automatically sent to all nonimmigrant students enrolled at Rutgers–New Brunswick and Rutgers–Biomedical and Health Sciences. Most messages, however, apply only to F-1 and J-1 students. We label most messages to facilitate your identification of which messages may apply to you personally. All F-1 and J-1 students on Rutgers' visa sponsorships are required to know the information that is provided in these notices and to follow reminders and instructions that apply to their own situations.

This is NOT a subscription email list. These notices are sent periodically to an automatically-generated list. If you are a permanent resident or citizen of the U.S and should not be receiving these notices, please contact ISSS:

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