

Memo from the Office of Private Sector Exchange
U.S. Dept. of State
Dated: 4/17/2020

PLEASE LET IRSO KNOW IF THIS APPLIES TO YOU. HAVE YOU ERRONEOUSLY RECEIVED A REBATE CHECK BY MAIL OR DIRECT DEPOSIT

The Office of Private Sector Exchange has learned of some current and former exchange visitors receiving 2020 Recovery Rebates in the amount of \$1200 distributed by the Internal Revenue Service (IRS) as part of the "Coronavirus Aid, Relief, and Economic Security Act," or the "CARES Act." The exchange visitors may have received these funds by direct deposit to bank accounts they listed in a tax return filing to the IRS. Some may receive a check, starting the week of April 20, mailed to them at a current or former address.

Exchange visitors who do not meet the IRS definition of "resident alien" are not eligible to receive these funds. Grossly simplified, 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 Recovery Rebate. However, if those exchange visitors filed their tax returns on the wrong form, then they may have mistakenly received the Recovery Rebates anyway.

The IRS provides a number of interactive tax tools that can assist interested individuals in determining eligibility to file taxes and on what form; please see the links below. We strongly recommend that sponsors make these links available to exchange visitors and encourage them to use these tools. We are maintaining communication with the IRS to provide further guidance on next steps exchange visitors can take regarding this matter.

<https://www.irs.gov/individuals/international-taxpayers/introduction-to-residency-under-us-tax-law>

<https://www.irs.gov/individuals/international-taxpayers/determining-alien-tax-status>

<https://www.irs.gov/individuals/international-taxpayers/the-green-card-test-and-the-substantial-presence-test>

<https://www.irs.gov/individuals/international-taxpayers/aliens-which-form-to-file>

<https://www.irs.gov/individuals/international-taxpayers/dual-status-aliens>

<https://www.irs.gov/individuals/international-taxpayers/references-for-foreign-students-and-scholars>