

### **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:
  - Paper check that has not yet been cashed/deposited;
  - Paper check that has already be cashed/deposited; or
  - 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. While immigration issues are beyond the scope of our expertise, it is important to note that failure to file a correct federal income tax return and/or filing a fraudulent federal income tax return are violations of U.S. tax law and may potentially impact current or future immigration status.