Sprintax Information on the Economic Impact Payment

1. Summary of those eligible for Economic Impact Payment:

   a. US Residents for tax purposes
   b. Adjusted Gross Income between $75,000 and $99,000 (increasing for head of household and married filing jointly)
   c. Valid social security number
   d. Not claimed as dependent on someone else’s return
   e. Are a resident alien for 2020

For more information, visit the IRS Economic Impact Payment pages:

2. Key area of confusion for international students and scholars: Resident v Nonresident for tax purposes:

   b. Small number may be here long enough to be considered tax residents by IRS
   c. A person who is a non-resident alien in 2020 is not eligible for the Payment. A person who is a qualifying resident alien with a valid SSN is eligible for the Payment only if he or she is a qualifying resident alien in 2020 and could not be claimed as a dependent of another taxpayer for 2020. Aliens who received a Payment but are not qualifying resident aliens for 2020 should return the Payment to the IRS by following the instructions about repayments.

3. Misfiling and filing as a resident by mistake:

   a. Significant number of international students and scholars make the mistake as filing as a resident for tax purposes
   b. Most tax services (e.g. Turbotax) are designed to help residents – not nonresidents – not international students and scholars
   c. Filing incorrectly means you are claiming benefits and deductions you are not entitled to
   d. TurboTax specifically say they cannot help nonresidents
DO NOT USE A RESIDENT TAX RETURN PREPARATION SERVICE UNLESS YOU ARE CERTAIN THAT YOU ARE A RESIDENT FOR TAX PURPOSES

4. Recommended next steps:

   a. If you have received the Economic Impact Payment (stimulus check)
      i. Check what tax return you prepared in 2018 or 2019
         ii. Was it a 1040 (for residents) or a 1040NR (for nonresidents)?
   b. If it was a 1040 you filed as a resident for that year.
      i. Log in to Sprintax
         ii. Sprintax will guide you through the substantial presence test and
             confirm if you were a resident or nonresident for that tax year
   c. If you filed as a resident and Sprintax confirms you are a resident – no further
      action required at this moment provided you are a resident alien for 2020.
   d. HOWEVER – If Sprintax finds that you are a nonresident then you should have
      filed as a nonresident – you need to prepare and send an amended tax return
      (1040X) to the IRS to correct this
   e. Sprintax will help you prepare your amended return, for any year
      i. We recommend you do this as quickly as possible
         ii. Once you have your Sprintax amended return, mail this to the IRS.
         iii. Separate to your amended return – return the stimulus payment. The
              IRS provide instructions here and they are outlined below: IRS FAQs
              on Stimulus payment eligibility and returning the economic impact
              payment

5. Returning the stimulus payment:

What should I do to return an Economic Impact Payment (EIP)?

You should return the payment as described below.

   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
      below.
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 below.
2. Write on the check/money order made payable to “U.S. Treasury” and write 2020EIP, 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.

For your paper check, here are the IRS mailing addresses to use based on the state:

<table>
<thead>
<tr>
<th>If you live in…</th>
<th>then mail to this address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maine, Maryland, Massachusetts, New Hampshire, Vermont</td>
<td>Andover Refund Inquiry Unit 310 Lowell St Mail Stop 666A Andover, MA 01810</td>
</tr>
<tr>
<td>Georgia, Iowa, Kansas, Kentucky, Virginia</td>
<td>Atlanta Refund Inquiry Unit 4800 Buford Hwy Mail Stop 112 Chamblee, GA 30341</td>
</tr>
<tr>
<td>Florida, Louisiana, Mississippi, Oklahoma, Texas</td>
<td>Austin Refund Inquiry Unit 3651 S Interregional Hwy 35 Mail Stop 6542 Austin, TX 78741</td>
</tr>
<tr>
<td>New York</td>
<td>Brookhaven Refund Inquiry Unit 5000 Corporate Ct. Mail Stop 547 Holtsville, NY 11742</td>
</tr>
<tr>
<td>Alaska, Arizona, California, Colorado, Hawaii, Nevada, New Mexico, Oregon, Utah, Washington, Wisconsin, Wyoming</td>
<td>Fresno Refund Inquiry Unit 5045 E Butler Avenue Mail Stop B2007 Fresno, CA 93888</td>
</tr>
<tr>
<td>Arkansas, Connecticut, Delaware, Indiana, Michigan, Minnesota,</td>
<td>Kansas City Refund Inquiry Unit 333 W Pershing Rd</td>
</tr>
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6. Future possible implications:

a. Filing an incorrect tax return may cause fees and penalties to accrue with the IRS.

b. Incorrect tax filing will also impact a change of visa status or a future visa application – so please ensure now that you have prepared your taxes correctly for 2020 and previous years.

USC has partnered with Sprintax and paid for free federal tax return preparation for international students and scholars who are nonresidents for tax purposes.