

January 2025

Subject: IRS is erroneously issuing rebate checks to nonresident aliens; must be returned

In December, the IRS announced that over a million taxpayers did not claim or file a **2021** U.S. tax return to claim the Recovery Rebate Credit ("RRC") – as such, the IRS began simply mailing \$1,400 checks to taxpayers who the IRS deemed *would have been* eligible to claim the credit *if a 2021 tax return had been filed*. Unfortunately, the IRS is erroneously issuing these rebate checks to nonresident aliens – **who were not eligible to claim it on their 2021 tax return**. To have been eligible for this credit, the individual must have been a U.S. citizen or resident alien for U.S. tax purposes for tax year 2021; **nonresident aliens were not eligible to claim the RRC**.

If you receive a rebate payment from the IRS and you were a nonresident alien in 2021, it is an error. In such case, you should write "VOID" across the check and mail it back to the IRS; for information on where to return the refund check, please visit [Topic no. 161, Returning an erroneous refund – Paper check or direct deposit](#). If you have since deposited the rebate check, please refer to [IRS Publication 2021-10](#).

If you retain the erroneous refund and it is later determined that the payment was issued in error, you will need to pay the amount back to the IRS, plus interest! We apologize on behalf of the IRS that they took this action without factoring in the eligibility requirements.

If you have any questions, please reach out to Heather Stowe at h.stowe@bowdoin.edu.