



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
OFFICE OF THE GOVERNOR
COMMONWEALTH HEALTHCARE CORPORATION
GOVERNOR'S COVID-19 TASK FORCE



FOR IMMEDIATE RELEASE

May 20, 2020

**Updated Frequently Asked Questions Regarding
Economic Impact Payments or “Stimulus Checks”**

1. Does someone who is a resident alien qualify for the Payment?

A person who is a nonresident 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 DRT by following the [instructions about repayments](#).

2. Does someone who has died qualify for the Payment?

No. A Payment made to someone who died before receipt of the Payment should be returned to the DRT by following the [instructions about repayments](#). Return the entire Payment unless the Payment was made to joint filers and one spouse had not died before receipt of the Payment, in which case, you only need to return the portion of the Payment made on account of the decedent. This amount will be \$1,200 unless adjusted gross income exceeded \$150,000.

3. Does someone who is incarcerated qualify for the Payment?

No. A Payment made to someone who is incarcerated should be returned to the DRT by following the [instructions about repayments](#). A person is incarcerated if he or she is described in one or more of clauses (i) through (v) of Section 202(x)(1)(A) of the Social Security Act (42 U.S.C. § 402(x)(1)(A)(i) through (v)). For a Payment made with respect to a joint return where only one spouse is incarcerated, you only need to return the portion of the Payment made on account of the incarcerated spouse. This amount will be \$1,200 unless adjusted gross income exceeded \$150,000.

4. What is meant by a valid SSN required for a Payment?

A valid SSN for a Payment is one that is [valid for employment](#) and is issued by the SSA before the due date of your 2019 tax return (including the filing deadline postponement to July 15 and an extension to October 15 if you request it) or your 2018 tax return (including extensions) if you haven't filed your 2019 tax return.

If the individual was a U.S. citizen when they received the SSN, then it is valid for employment. If “Not Valid for Employment” is printed on the individual's Social Security card and the individual's immigration status has changed so that they are now a U.S. citizen or permanent resident, ask the SSA for a [new Social Security card](#). However, if “Valid for Work Only With

DHS Authorization” is printed on the individual's Social Security card, the individual has the required SSN only as long as the Department of Homeland Security authorization is valid.

5. I think the amount of my Economic Impact Payment is incorrect. What can I do?

Payment amounts vary based on income, filing status and family size. If you filed a 2019 tax return, the DRT used information from it about you, your spouse, your income, filing status and qualifying children to calculate the amount and issue your Payment. If you haven't filed your 2019 return or it has not been processed yet, the DRT used the information from your 2018 return to calculate the amount and issue your Payment. The DRT is not able to correct or issue additional payments at this time.

If you did not receive the full amount to which you believe you are entitled, you will be able to claim the additional amount when you file your 2020 tax return. This is particularly important for individuals who may be entitled to the additional \$500 per qualifying child payments.

A Taxpayer Notice will be mailed to each recipient's last known address within a few weeks after the Payment is made. When you file your 2020 tax return next year, you can refer to this notice and claim additional credits on your 2020 tax return if you are eligible for them. The DRT will provide further details on www.finance.gov.mp on the action they may need to take.

6. 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. Submit the check to Division of Revenue & Taxation cashier; or drop-box; or mail the voided check immediately to:

Division of Revenue & Taxation
P.O. Box 5234 CHRB,
Saipan, MP 96950

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, or make payment by credit card.
2. If making payment by check or money order, write on the check/money order made payable to "CNMI Treasury." In the memo section, 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.