



**U.S. Department of State  
Bureau of Educational and Cultural Affairs  
Private Sector Exchange**



**April 21, 2021**

**Tax Filing Recommendations for Exchange Visitors**

Dear Au Pair Sponsors,

The Department recommends that sponsors inform their exchange visitors of certain information regarding tax filing that will help avoid errors and/or fraudulent activity. The Department has learned last year and in recent months of individuals filing their tax returns incorrectly, appearing as U.S. residents or entering information to make them eligible for Economic Impact Payments or other tax benefits. The Department is also aware of individuals and companies, based either in the United States or abroad, who target returned exchange visitors offering their services to help them obtain these payments and/or a tax refund for a fee.

While sponsors are not expected to provide detailed tax guidance, this basic information shared in updates, program orientations, and posted on sponsor websites will help educate exchange visitors to avoid scams and file their tax returns correctly:

- 1) Sponsors should notify them that if they had taxable income they will have to file a return, and since in general exchange visitors are considered [non-resident aliens](#), they will need to file [a Form 1040NR](#) (which they can e-file or mail).
- 2) Sponsors should advise them that common tax preparation software (e.g. TurboTax) typically do not support filing with a Form 1040NR. Sponsors may choose to recommend tax preparers whom they have confirmed are legitimate and reputable.
- 3) Sponsors should warn them that using such software may make them appear to be filing erroneously as U.S. residents, and doing so intentionally or unintentionally may make the Internal Revenue Service (IRS) suspect them of tax fraud.
- 4) Sponsors should warn them to be cautious of individuals or companies offering to file their tax returns. Sponsors can point to information provided by the IRS on warning signs of [“ghost preparers”](#) (who file the returns but refuse to sign as the preparer).

5) Sponsors should provide links to IRS information on [common tax scams and how to report them](#).

If you have any questions or concerns, please contact the OPA/Au Pair Team at [AuPairProgram@state.gov](mailto:AuPairProgram@state.gov).

Regards,

Au Pair Team  
Office of Private Sector Exchange Program Administration (OPA)