

Social Security Refund Instructions

Reference: 2022 IRS Publication 519: US Tax Guide for Aliens, pg. 43-44

Available online at www.irs.gov (search forms and publications)

When you are a foreign student in F-1 or J-1 status, you are exempt from Social Security and Medicare taxes for work off-campus as long as you are a non-resident alien for tax purposes (generally the first 5 calendar years or parts of calendar years in the U.S. in an F-1 or J-1 status.) Give the employer a copy of Publication 519 (pages 43-44 specifically) as a federal document that confirms that the employer does not need to withhold Social Security and Medicare taxes.

Helpful Instructions:

Publication 519 also outlines the exact steps you must take to receive a refund of the taxes withheld in error. The non-resident employee **must first try** to get the employer to refund the money. If that does not work, then proceed per the Pub. 519 Instructions.

Attach the following items to Form 843.

- A copy of your Form W-2 to prove the amount of social security and Medicare taxes withheld.
- If you were exempt from social security and Medicare tax for only part of the year, attach pay statements showing the tax paid during the period you were exempt.
- A copy of your visa.
- A copy of Form I-94 (or other documentation showing your dates of arrival or departure).
- A copy of the I-20 or DS-2019
- A copy of the Employment Authorization Document (to verify practical training income)
- Statement explaining request for refund
- A completed Form 8316

Mail Form 843 with attachments (in a separate envelope than your tax return) to:

**Department of the Treasury,
Internal Revenue Service Center,
Ogden, UT 84201-0038.**

The refund from the IRS can take up to 6 months. If your address changes at any point after you have filed the 843 or other tax forms, be sure to mail the 8822 Change of Address Request to the IRS.

Additional Helpful Hints:

- File a separate Form 843 for each year
- File a separate Form 843 for each employer who incorrectly withheld SS & Medicare
- Include a copy of pay stubs if the nonresident alien's immigration status changed during the year
- Do NOT send your Form 843 in the same envelope with your federal tax return (Form 1040NR)

Specific Form Instructions (See Example completed forms)

Instructions - Form 843

Line 1 – Period: These are the dates that the taxes were withheld. From date would be 1/1/2016. To date would be the date of your final paycheck for the year.

Line 2 Amount: Add up the taxes that were withheld that you are requesting back. These are labeled as MED/EE and OASDI/EE under deductions on your pay stubs.

Line 3 Type of Tax: Employment

Line 4: would generally be N/A

Line 5a: would generally be N/A

Line 6: Best to mark box by 941

Line 7: Attach an explanation – Statement that you were not subject to social security and Medicare tax based on your VISA (include Visa type, dates you were in the U.S., and dates that taxes were withheld). Also indicate that you did not receive a refund of these amounts from your employer.

Sign the form

Instructions - Form 8316

Line A: You would mark Yes

Lines 1, 3, 5, and 7 would generally all be No as Emory has not refunded you or requested a refund of the taxes

Line 9 – complete this information

Form **843**

Claim for Refund and Request for Abatement

OMB No. 1545-0024

(Rev. August 2011)
Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or
- (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s) Your name as it appears on your W-2 form	Your social security number SSN or ITIN
Address (number, street, and room or suite no.) Your local address in the U.S.	Spouse's social security number
City or town, state, and ZIP code Your local city, state, and zip code in the U.S.	Employer identification number (EIN) Box b of Form W-2
Name and address shown on return if different from above If the name and address on your tax return is different, put it here. Otherwise leave this area blank.	Daytime telephone number Your local U.S. phone number

1 Period. Prepare a separate Form 843 for each tax period or fee year. From 01/01/20xx to 12/31/20xx Input correct year	2 Amount to be refunded or abated: \$ example: \$547.
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3 Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related.

Employment
 Estate
 Gift
 Excise
 Income
 Fee

4 Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section:

5a Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.)

Interest was assessed as a result of IRS errors or delays.
 A penalty or addition to tax was the result of erroneous written advice from the IRS.
 Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.

b Date(s) of payment(s) ▶ _____

6 Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates.

706 709 940 941 943 945
 990-PF 1040 1120 4720 Other (specify) ▶ _____

7 Explanation. Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets.

Example: I am a (indicate F-1 or J-1) who has been in the U.S. less than 5 calendar years and am considered a non-resident alien for tax purposes. Social Security and Medicare taxes were withheld from my wages while I was on (indicate: Optional Practical Training or Curricular Practical Training.) According to IRS publication 519, I am not subject to Social Security and Medicare Taxes while on Practical Training as long as I am a non-resident alien for tax purposes. I did not receive a refund of these amounts from my employer. Social Security Tax withheld: \$xxx, Medicare tax withheld: \$xxx. Total refund: \$xxx

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

You must sign and date this form for processing.

Signature (Title, if applicable. Claims by corporations must be signed by an officer.) _____ Date _____

Signature (spouse, if joint return) _____ Date _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Form 8316 Rev. January 2006	Department of the Treasury - Internal Revenue Service Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa	OMB No. 1545 - 1862
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A Was the income that the Social Security taxes were withheld from directly related to your course of studies as identified by the provisions of your entry visa:

Yes No

B. If you checked "NO," the taxes were correctly withheld and you are not entitled to a refund. Do not complete the rest of this form.

C. If you checked "YES," you must first try to get a refund of the Social Security taxes from your employer before filing a claim with the Internal Revenue Service. If you did this but have not been able to get a refund from your employer, please complete the remainder of this form and attach it to your claim Form 843.

1. Has your employer paid you back for any part of the tax withheld <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2. If yes, show amount \$
3. Have you authorized your employer to claim any part of the tax as a credit or refund <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4. If yes, show amount \$
5. Has your employer claimed any part of the tax as a credit or refund <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Do not Know	6. If yes, show amount \$

If you cannot get a statement from your employer concerning the above information, please tell us why in the space below.

Example: I requested a written statement from my employer regarding their inability to refund Social Security & Medicare taxes. I never received a reply from the company.

7. Have you claimed any part of the tax as credit against, or a refund of your Federal income tax <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8. If yes, show amount \$
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9. Name and address of employer (include street, city, State and ZIP code)

Employer's information can be found on your Form W-2

Your signature You must sign this form before it will be processed by IRS	Date Date form prepared
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Your telephone number (include area code) Your daytime U.S. telephone number	Convenient hours for us to call List time of day it would be easiest for IRS to contact you
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Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information so that we can process your claim for refund of erroneously withheld FICA. We need to ensure that you are entitled to the refund and that your employer has not previously issued you a refund of this withholding. If you do not provide all of the information, we may not be able to process your claim. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions may be retained as long as their contents may become material in the administration of any Internal Revenue Law. Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, 1111 Constitution Ave. NW, Washington, DC 20224. Please do not send your order for Form 8316 to the Tax Products Coordinating Committee. Send your forms order to the IRS National Distribution Center.