

FICA/MEDICARE REFUND CHECKLIST for NRAs ONLY

*** This information applies only to F1 and J1 visa holders who are nonresident aliens for U. S. tax purposes of Withholding of Social Security and Medicare taxes is not required when you have:*

- On campus employment; or
 - Authorized practical training – curricular (CPT) or optional (OPT); or
 - Authorized economic hardship employment.

 - ❖ **Request a refund directly from your employer** if FICA/Medicare taxes are withheld in error.
 - ✓ Make this request as soon as you see the error on your pay advice.

 - ❖ **If your request is denied, ask your employer for an explanation in writing.**
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If your employer **WILL refund** the taxes, you do not need to take further action.

If your employer **WILL NOT** or **CANNOT refund** the taxes, follow the instructions below:

- 1) Request a written statement from your employer explaining the reason for not refunding the taxes.

- 2) Complete and sign **Form 843** *Claim for Refund and Request for Abatement*
 - a. Interactive form available at: <http://www.irs.gov/pub/irspdf/f843.pdf>.
 - b. Use a separate form for each tax year.

- 3) Complete and sign **Form 8316** *Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on a F, J, or M Type Visa*.
 - a. Interactive form available at: <http://www.irs.gov/pub/irspdf/f8316.pdf>.
 - b. Use a separate form for each tax year.

- 4) Attach your employer's explanation of refund denial. If your employer does not provide a written statement, you should prepare an explanation of the situation and the action you took. *The IRS wants evidence that you tried to obtain the refund through your employer first.*

- 5) Attach photocopies of the following documents:
 - a. Form W2 and your federal tax return
 - b. Visa (in your passport)
 - c. Form I94
 - d. Work authorization (EAD or Economic Hardship), if applicable.

e. Front and back of your Form I20 or DS2019

6) Assemble all the documents in the order listed above and mail to:

Internal Revenue Service Center

Philadelphia, PA 19255

7) Do NOT submit the forms with your original tax return.

8) There is **NO deadline** for submitting the refund request.
