

Social Security & Medicare Tax Claim

Dear JAGADISH,

Enclosed please find two copies of each of your Social Security & Medicare Tax Claim, which was prepared based on the information you provided.

File one copy with the Internal Revenue Service and retain the second copy for your records.

Claim from your employer

1. Social Security & Medicare tax was withheld by your employer(s) in error. This tax is shown in box 4 and/or box 6 of your W2(s).
2. To claim this tax, you must first contact your employer(s) and request a refund directly from them.
3. Give your employer(s) 1 month to respond to your request for a refund. If your employer(s) does not refund this to you, then follow the steps below to submit your Social Security & Medicare tax claim to the Internal Revenue Service.

Claim from the IRS

4. You must first attempt to obtain a refund from your employer. If that is unsuccessful then submit a claim to the IRS using the forms that Sprintax has prepared for you below. We recommend you mail your FICA claim only after your Federal tax return has been processed by the IRS.

Form	Action
8316 <i>Note: You may have more than one 8316 form, if so, you need to sign each of them.</i>	Enter the date that you contacted your employer requesting a refund. Allow 1 month for a response. Sign on page 1
843	Sign on page 1

5. Include a copy of each of your W2s with tax shown in box 4 and or box 6.
6. Confirm that your SSN and your name on your W2(s) are correct.
7. If you don't have your W2(s) or if the SSN or name on the W2 is incorrect, then you'll need to obtain a corrected W2 from your employer(s).
8. Include a copy of your US visa.
9. Include a copy of form I-94 – you can download the form from your account in <https://i94.cbp.dhs.gov/I94/#/home>
10. If you are on a J1 visa, you must also attach a copy of your DS-2019 form.
11. If you are on a F1 visa, you must also attach a copy of your I-20 form.
12. Sign and mail your Social Security & Medicare tax claim (Form 843 and or Form 8316) to:

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

If you have any questions, please email us at hello@sprintax.com

Sincerely,

The Sprintax team



Social Security & Medicare Tax FREQUENTLY ASKED QUESTIONS

Am I exempt from FICA (Social Security and Medicare) tax?

The following classes of nonimmigrants and nonresident aliens are exempt from U.S. Social Security and Medicare taxes:

- ▶ **A-visas:**
Employees of foreign governments are exempt on salaries paid to them in their official capacities as foreign government employees.
- ▶ **F-visas, J-visas, M-visas, Q-visas:**
Nonresident alien students, scholars, professors, teachers, trainees, researchers, physicians, au pairs, summer camp workers and other aliens temporarily present in the United States in F-1, J-1, M-1, or Q-1/Q-2 nonimmigrant status are exempt on wages paid to them for services performed within the United States as long as such services are allowed by USCIS for these nonimmigrant statuses, and such services are performed to carry out the purposes for which such visas were issued to them.

How long will it take to process my US tax return?

The IRS usually takes about 8-10 weeks to process FICA tax refund applications, however exact timelines are determined by the IRS.

Is there a deadline for submitting FICA refund claim?

FICA refund claim will be processed if it is submitted not more than 3 years after the end of the tax year when the tax was paid.

What address do I send my FICA tax return to?

File form 843 (with attachments) with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0038.

Can I file my taxes electronically?

No. The 843 and 8316 claim forms, are not available in electronic format and so cannot be e-filed.

What is a W2 form?

The W2 form is a form that reports your income and taxes deducted by that employer, including the Social Security tax (box 4) and Medicare tax (box 6) that you paid. It is an official government form that you will generally receive from your employer(s) at the end of January or early February. You will need your W2 form(s) to claim your FICA tax refund.

If you have misplaced your W2 or you never received it, you will need to request a new one from your employer.

If the SSN or name on the W2 is incorrect, then you will need to obtain a valid W2 or W2-corrected from your employer(s).

What documents I have to attach to my FICA tax claim?

- ▶ A copy of each of your W-2s to show the amount of Social Security and Medicare taxes withheld.
- ▶ A copy of your US visa – this should be contained within your passport.
- ▶ A copy of form I-94 - you can download the form from your account in <https://i94.cbp.dhs.gov/I94/#/home>
- ▶ If you have an F-1 visa, a copy of form I-20.
- ▶ If you have a J-1 visa, a copy of form DS-2019.
- ▶ If you are engaged in optional practical training or employment due to severe economic necessity, then include a copy of form I-766 or form I-688B.

**SOCIAL SECURITY & MEDICARE
TAX CLAIM FOR
JAGADISH KARNA**

2019

FEDERAL FILING COPY

SIGN AND MAIL TO THE INTERNAL REVENUE SERVICE



Claim for Refund and Request for Abatement

▶ 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) <u>JAGADISH KARNA</u>	Your social security number <u>494-61-9658</u>
Address (number, street, and room or suite no.) <u>307 SE JAYHAWK BLVD, ap. 201</u>	Spouse's social security number
City or town, state, and ZIP code <u>BENTONVILLE, ARIZONA 72712</u>	Employer identification number (EIN)
Name and address shown on return if different from above	Daytime telephone number

1 Period. Prepare a separate Form 843 for each tax period or fee year. From <u>01/01/2019</u> to <u>12/31/2019</u>	2 Amount to be refunded or abated: <u>\$ 3070</u>
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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) ▶ 1040NR / 1040NR EZ

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.

I am a nonresident alien on a F1 visa. Section 3121 (b)(19) of the Internal Revenue Code and the regulations thereunder state that a nonresident alien on a F1 visa is not liable for paying Social Security and Medicare taxes on wages for as long as is a nonresident alien under the residency rules stated in Section 7701 (b) of the Internal Revenue Code. I state that for calendar year 2019 I was a full year nonresident alien not liable for the Social Security and Medicare tax.

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.

Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	<u>03.27.20</u> 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.

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 checked="" type="checkbox"/> No <input 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.

On _____ (date) I requested a refund of Social Security and Medicare taxes from my employer, however I did not receive a reimbursement and was advised to apply directly with the Internal Revenue Service.

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)

NEMO ETC LLC
 353 CHRISTIAN ST STE 13, OXFORD, CT, 06478

Your signature 	Date 03.27.20
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Your telephone number (include area code)	Convenient hours for us to call
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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.

SOCIAL SECURITY & MEDICARE TAX CLAIM FOR JAGADISH KARNA

2019

YOUR COPY

RETAIN FOR YOUR RECORDS

COPY



Claim for Refund and Request for Abatement

▶ See separate instructions.

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Name(s) JAGADISH KARNA	Your social security number 494-61-9658
Address (number, street, and room or suite no.) 307 SE JAYHAWK BLVD, ap. 201	Spouse's social security number
City or town, state, and ZIP code BENTONVILLE, ARIZONA 72712	Employer identification number (EIN)
Name and address shown on return if different from above	Daytime telephone number

1 Period. Prepare a separate Form 843 for each tax period or fee year. From 01/01/2019 to 12/31/2019	2 Amount to be refunded or abated: \$ 3070
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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
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Interest was assessed as a result of IRS errors or delays.
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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.

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I am a nonresident alien on a F1 visa. Section 3121 (b)(19) of the Internal Revenue Code and the regulations thereunder state that a nonresident alien on a F1 visa is not liable for paying Social Security and Medicare taxes on wages for as long as is a nonresident alien under the residency rules stated in Section 7701 (b) of the Internal Revenue Code. I state that for calendar year 2019 I was a full year nonresident alien not liable for the Social Security and Medicare tax.

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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.

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.			

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.

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9. Name and address of employer (include street, city, State and ZIP code)

NEMO ETC LLC
 353 CHRISTIAN ST STE 13, OXFORD, CT, 06478

Your signature 	Date 03.27.20
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Your telephone number (include area code)	Convenient hours for us to call
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