

**FICA Taxes (Social Security and Medicare) Refund Instructions**

Reference: 2022 IRS Publication 519: US Tax Guide for Aliens

<https://www.irs.gov/pub/irs-pdf/p519.pdf>

<https://www.irs.gov/individuals/international-taxpayers/social-security-tax-medicare-tax-and-self-employment>

By policy, UNT does not refund taxes from prior years, so you will need to file a claim for your refund with the Internal Revenue Service on [Form 843, Claim for Refund and Request for Abatement](https://www.irs.gov/forms-pubs/about-form-843).

Please follow the instructions below to begin the process:

**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.
* 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).
* A copy of the attached Refund Letter from UNT System, as a Statement explaining request for refund.
* 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.

**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

**Instructions - Form 843**

Line 1 – Period: These are the dates that the taxes were withheld. From date would be 1/1/2021. To date would be the date of your final paycheck for the year (12/31/2021).

Line 2 Amount: Add up the taxes that were withheld that you are requesting back.

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 by 941

Line 7: Explanation that you were not subject to social security and Medicare tax based on your VISA (indicate F-1 or J-1) and the fact that you have been in the U.S. less than 5 calendar years (2 calendar years for J-1) and are considered as a non-resident alien for tax purposes. Also indicate that you did not receive a refund of these amounts from your employer.

## EXAMPLE: FORM 843 - FOR REBATE OF SOCIAL SECURITY & MEDICARE TAXES WITHHELD IN ERROR

Form **843**

(Rev. August 2011)

Department of the Treasury Internal Revenue Service

**Claim for Refund and Request for Abatement**

▶ **See separate instructions.**

OMB No. 1545-0024

Use Form 843 if your claim or request involves:

1. 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,
2. an abatement of FUTA tax or certain excise taxes, or
3. 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:

1. 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),
2. a refund of excise taxes based on the nontaxable use or sale of fuels, or
3. 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. |

1. **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.

x Employment

Estate

Gift

Excise

Income

Fee

1. **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) ▶

1. **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 | x | 941 | 943 | 945 |
| 990-PF | 1040 | 1120 |  | 4720 | Other (specify) ▶ |  |

1. **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 if self-employed | PTIN |
| Firm’s name ▶ | | | Firm's EIN ▶ | | |
| Firm's address ▶ | | | Phone no. | | |

**For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.** Cat. No. 10180R Form **843** (Rev. 8-2011)