



THE GEORGE
WASHINGTON
UNIVERSITY
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Nonresident Alien Students: Refunding Social Security/Medicare Taxes

F-1 and J-1 students are considered nonresident alien (NRA) for tax purposes during the first 5 calendar years they are present in the U.S. NRA students are not subject to Social Security/Medicare tax withholding while working on campus or while working for off-campus employers under Optional Practical Training (OPT) or Curricular Practical Training (CPT).

Section 3121(b)(19) of the U.S. Internal Revenue Code (IRC) specifies criteria by which an international student may be exempt from Social Security/Medicare taxes:

1. Individual must be a nonresident alien for tax purposes;
2. Individual must be present in the U.S. under F, J, M, or Q visa; and
3. Individual must be performing services in accordance with the primary purpose of the visa's issuance.

Occasionally off-campus employers of international students on OPT/CPT are unfamiliar with this IRC section and withhold Social Security/Medicare tax in error. International students should follow this guide and work with their off-campus employer to have their portion of Social Security/Medicare tax refunded.

Step 1: Request Refund from Employer

1. You must contact the employer who withheld the Social Security/Medicare tax for assistance. Inform your employer of the Social Security/Medicare exemption for nonresident alien students working on OPT or CPT. Ask the employer to issue a refund of your Social Security/Medicare tax.

If this request is successful you may stop here. If the employer is unwilling to provide a refund then proceed to Step 2.

Step 2: If the Employer is Unwilling to Provide a Refund

1. Complete Form 843 "Claim for Refund and Request for Abatement" (See attached).
2. Attach copies of Form W-2 for the year(s) in question, Form I-94, and proof of permission to work (Employment Authorization Card or other written approval from International Services Office).
3. Attach a letter from your employer that shows the amount of the refund that was requested and the amount (if any) refunded by your employer. If you cannot obtain

such a letter you must verify that you have contacted your employer and that the employer was unable/unwilling to assist with the refund.

4. If you are an F or J visa holder you must also complete Form 8316 (See attached).
5. Make a copy of all these documents for your records.
6. Mail the completed Form 843 and Form 8316 with attached copies of your Form W-2 and I-94 card to:

Internal Revenue Service Center
Philadelphia, PA 19255

This refund application is not a quick process and may take several months. Students should wait at least 60 days before attempting to contact the IRS to check the status of the refund request.

If you have further questions please contact The George Washington University Tax Department.

Raymond Ly, CPA
Tax Senior
The George Washington University
Tax Department
2100 M Street, Suite 310
Washington, D.C. 20052

202.994.2549 Phone
202.994.2089 Fax

Instructions for Form 843: Claim for Refund and Request for Abatement

Required Attachments: The following documents must be attached to your Form 843 Form.

- Form 8316 (see next page to on how to complete)
- Copy of Form W-2
- Copy of I-94 card

Personal Information: Enter your name, address, and social security information. Please use an address will be accurate for the next 3-4 months.

Line 1: Specify the dates you were employed where Social Security taxes were withheld. Complete a separate Form 843 for each tax year that you worked.

Example: If you worked from 09/01/03 to 05/01/04. You will need to complete two separate Form 843s (09/01/03 to 12/31/03) and (01/01/04 to 05/01/04).

Line 2: Enter the amount of Social Security taxes that were withheld.

Line 3a: Mark the box for "Employment".

Line 3b: Leave Blank

Line 4a: Leave Blank

Line 4b: Leave Blank

Line 5: Write "Social Security tax erroneously withheld by employer. See attached Forms 8316, W-2, and I-94"

Signature: Sign your name and enter the current date.

Instructions for Form 8316: Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on F, J, M Type Visa

Required Attachments: If your employer will not or is unable to refund your SOCIAL SECURITY/MEDICARE tax. You will need them to provide you a letter with the following information to attach to Form 8316:

- Name, address, and Employer Identification Number of the employer
- Your name and Social Security Number
- Dates you were employed
- Amount of Social Security tax withheld
- Statement that the employer will not refund your portion of Security Tax and they will not claim any part of the tax as a credit or refund.

Question A: If Social Security/Medicare taxes were withheld from your paycheck and you meet the requirements of being a nonresident alien as explained on page one of this packet mark the “Yes” box.

Line 1-6: Complete lines 1 through 6. The information in these lines should be verified in the letter given to you by the employer. **Attach a copy of this letter to the form.**

Line 7: Mark “No”

Line 8: Write “\$0.00”

Line 9: Enter name and address of employer.

Signature: Sign your name. Print a phone number you can be contacted at. Also indicate the hours that it would be easiest to contact you.

Always make copies of these forms prior to mailing!
Mail these forms to the address indicated.
Do Not Mail these documents with your annual tax return!

Claim for Refund and Request for Abatement

▶ See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

Do not use Form 843 if your claim is for—

- An overpayment of income taxes;
- A refund for nontaxable use (or sales) of fuel; or
- An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Type or print	Name of claimant	Your SSN or ITIN
	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN
	City or town, state, and ZIP code	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 From / / to / /		2 Amount to be refunded or abated \$

3a Type of tax, penalty, or addition to tax:

- Employment Estate Gift Excise (see instructions)
 Penalty—IRC section ▶ _____

b Type of return filed (see instructions):

- 706 709 940 941 943 945 990-PF 4720 Other (specify)

4a Request for abatement or refund of:

- Interest as a result of IRS errors or delays.
 A penalty or addition to tax as a result of erroneous advice from the IRS.

b Dates of payment ▶

5 Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets.

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 signature must be accompanied by the officer's title.

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.

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

.....
 Date

.....
 Signature

.....
 Date

Form **8316**
Rev. December 2003

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

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? <div style="text-align: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>	2. If yes, show amount. \$ _____
3. Have you authorized your employer to claim any part of the tax as a credit or refund? <div style="text-align: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>	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 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.

7. Have you claimed any part of the tax as credit against, or a refund of, your Federal income tax? <div style="text-align: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>	8. If yes, show amount. \$ _____
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9. Name and address of employer (Include street, city, State, and ZIP code)

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