

Social Security Refund

Reference: 2013 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 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.

The following items will need to be attached to the 843 form:

- A copy of the W-2 showing the Social Security & Medicare withheld
- A copy of the visa page and I94 card
- A copy of the I-20 or DS-2019
- A copy of the Employment Authorization Document (to verify practical training income)
- A completed 8316 form

Mail form 843 with attachments in a separate envelope than your tax return to:

Internal Revenue Service

Philadelphia, PA 19255-0725

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