



Nonresident Alien Tax Office  
Financial Services  
410.704.5269

## **FICA/MEDICARE REFUND CHECKLIST - for NRAs ONLY**

**\*\* This information applies only to F-1 and J-1 visa holders who are nonresident aliens for U. S. tax purposes. \*\***

- 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.**
  
- 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/irs-pdf/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/irs-pdf/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 W-2 and your federal tax return
    - b. Visa (in your passport)
    - c. Form I-94
    - d. Work authorization (EAD or Economic Hardship), if applicable.
    - e. Front and back of your Form I-20 or DS-2019
  - 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.