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IDRS  
CORRESPONDEX

Internal Revenue Service

Title: Foreign Student/Visitor FICA Claim; Employee's Letter (Form 843)

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OMB Clearance Number -	Expires	IMF/BMF

Letters Considered in Revision:

Taxpayer identification number: [01 12T]  
 Tax periods: [02 13P] [03 13P]  
 [04 13P] [05 13P]  
 Form: [06 9V]  
 Case ID: [07 17V]

Dear [-30V]

A Thank you for the inquiry [08 5V] [09 13D].  
 A  
 B Thank you for your correspondence dated [10 13D], and your  
 B payment of \$[11 12\$].  
 B  
 C We're responding to an inquiry of [12 13D], on your behalf from  
 C [13 63V]  
 C We have no record that you authorized [14 11V] to act for you.  
 C Please notify [15 11V] that we replied directly to you. If you  
 C want to authorize a third party to represent you, complete Form 2848,  
 C Power of Attorney and Declaration of Representative. Alternatively,  
 C if you want to give a third party limited authority only to review  
 C and receive your confidential tax information, complete Form 8821,  
 C Tax Information Authorization. For more information about these forms,  
 C visit our website at [www.irs.gov/forms](http://www.irs.gov/forms) or call the telephone  
 C number at the end of this letter.  
 C  
 D This is in response to your correspondence dated [16 13D], about  
 D your refund request of Social Security and Medicare taxes withheld  
 D from your wages.  
 D  
 D The United States has entered into bilateral Social Security  
 D agreements, commonly referred to as "totalization agreements," with  
 D several foreign countries to eliminate dual Social Security coverage.  
 D These agreements allow individuals who are residents of one country  
 D and employed in another to pay Social Security taxes to one country.  
 D  
 D To determine whether your employer withheld Social Security taxes  
 D from your wages in error, please review Publication 519, U.S. Tax  
 D Guide for Aliens. This explains the requirements for withholding  
 D Social Security and Medicare taxes under the terms of a bilateral  
 D Social Security agreement and contains information regarding countries

D that the United States has agreements with.

D

D If you had Social Security and Medicare taxes withheld from your wages  
D in error, you should request a refund from your employer.

D

D If you haven't been able to get a refund from your employer, return  
D the following information:

D

D - A completed and signed Form 843, Claim for Refund and Request for  
D Abatement

D - A copy of your W-2, Wage and Tax Statement

D - A certificate of coverage from the appropriate agency of the foreign  
D country

D - A signed statement from your employer

D

D The signed statement should indicate that the employer hasn't refunded  
D the tax to you, that the employer won't claim a credit or refund of  
D the tax, and that you haven't authorized the employer to file a claim  
D on your behalf. If you can't get a signed statement from your  
D employer, include this information in your own signed statement  
D explaining why you're not able to get a statement from your employer.

D

D If you already claimed a refund for any portion of this tax on your  
D tax return, indicate the amount on Form 843.

D

D If your wages exceeded \$200,000, you may need to take additional  
D actions for refund because your employer may have withheld additional  
D Medicare tax of 0.9 percent from your wages in error. This amount is  
D reported in box 6 of Form W-2 as part of the Medicare tax withheld.

D

D To request a refund of the additional Medicare tax withheld, you must  
D file Form 8959, Additional Medicare Tax, with Form 1040, U.S.

D Individual Income Tax Return, or Form 1040-NR, U.S. Nonresident Alien  
D Income Tax Return.

D

D If the additional Medicare tax was withheld in error in a prior year  
D and you already filed a U.S. income tax return for that year, you must  
D file Form 1040-X, Amended U.S. Individual Income Tax Return, along  
D with Form 8959, for the year that the wages or compensation were  
D originally received to request a refund.

D

E You requested a refund of the Social Security and Medicare taxes  
E withheld from your wages on your Form 1040-NR, U.S. Nonresident Alien  
E Income Tax Return, for tax period [17 13P]. This is not the  
E correct form to claim the refund on. Follow the instructions below to  
E file the claim correctly.

E

E To file a valid claim, first determine whether the taxes were withheld  
E incorrectly. Wages received by a nonresident alien for services  
E performed in the United States are usually subject to Social Security  
E and Medicare taxes, even though the alien doesn't expect to qualify  
E for Social Security or Medicare benefits. However, these taxes should  
E not be withheld if either of the two following conditions applies:

E

E 1. The individual is a student admitted to the U.S. under an "F", "J",  
E "M" or "Q" visa and is a nonresident alien because the individual  
E has been in the U.S. under such visa categories for fewer than 5  
E calendar years.

E

E 2. The individual is a teacher or trainee admitted to the U.S. under a  
E "J" or "Q" visa and is a nonresident alien because the individual  
E has been in the U.S. under such visa categories for fewer than 2 of  
E the last 6 calendar years.

E

E Example: You are a nonresident alien admitted to the U.S. under an

E "F", "J", "M" or "Q" visa from September of 2014 to May of 2019. You  
E began working in June of 2015 with no Social Security or Medicare  
E taxes withheld. Since you arrived in the U.S. in 2014, your first year  
E of exemption from Social Security and Medicare taxes is 2014, even  
E though you didn't start working until 2015.

E  
E If neither condition 1 or 2 applies to you, complete Form 8316,  
E Information Regarding Request for Refund of Social Security Tax  
E Erroneously Withheld on Wages Received by a Nonresident Alien on an  
E F, J, or M Type Visa. Your answers to questions C1 through C6 on Form  
E 8316 will enable us to determine if you are exempt from Social  
E Security and Medicare taxes.

E  
E If either condition 1 or 2 applies to you, you automatically qualify  
E for exemption from Social Security and Medicare taxes, and you are  
E eligible to file a claim for refund.

E  
E To request a refund of the Social Security and Medicare taxes withheld  
E from your wages, you must contact your employer. If you haven't been  
E able to get a refund from your employer, return the following  
E information to us:

- E  
E - A completed and signed Form 843, Claim for Refund and Request for  
E Abatement  
E - A completed and signed Form 8316, Information Regarding Request for  
E Refund of Social Security Tax Erroneously Withheld on Wages Received  
E by a Nonresident Alien on an F, J, or M Type Visa  
E - A copy of your visa (not required for Canadian citizens)  
E - A copy of your Form W-2, Wage and Tax Statement, to verify the  
E amount of Social Security and Medicare taxes withheld  
E - A copy of Form I-94, Arrival/Departure Record, or other  
E documentation showing the dates of arrival and departure  
E - Form DS-2019, Certificate of Eligibility for Exchange Visitor Status  
E (for J-1 visa only)  
E - Form I-20, Certificate of Eligibility for Nonimmigrant Student  
E Status (for F-1 and M-1 visas only)  
E - Form I-766, Employment Authorization Document (if engaged in  
E Optional Practical Training (OPT), for F-1 and M-1 visas only)

E  
F We can't process your claim for a refund of Social Security and  
F Medicare taxes withheld in error because we didn't receive an income  
F tax return for the tax period you are claiming a refund.

F  
F To file a valid refund claim, first file a Form 1040, U.S.  
F Individual Income Tax Return, or a Form 1040-NR, U.S. Nonresident  
F Alien Income Tax Return, using the specific form instructions.

F  
F Resubmit your claim 6 weeks after mailing your paper tax return (or  
F 3 weeks if you file your return electronically). When you send your  
F claim, attach a copy of this letter and mail your claim to the address  
F at the top of the first page of this letter.

F  
G [18 385V]

G  
H Your current balance for tax period [19 13P] is \$[20 12\$],  
H which includes interest and any applicable penalties figured to  
H [21 13D]. We will continue to charge interest and any applicable  
H penalties until you pay your balance in full.

H  
H We've provided a general explanation of the penalties and/or interest  
H we may have included in the current balance due on your account. If  
H you want a specific explanation of how we computed the balance on your  
H account, call us at the toll-free number in this letter, and we will  
H send you a detailed computation.

H

H           \*\* FILING AND/OR PAYING LATE -- IRC SECTION 6651 \*\*

H

H We assess a 5% monthly penalty for filing your return late and a 1/2%  
H monthly penalty for not paying the tax you owe by the due date. When  
H both penalties apply for the same month, the amount of the penalty for  
H filing late for that month is reduced by the amount of the penalty for  
H paying late for that month.

H

H The failure-to-file or failure-to-pay penalty may not apply where  
H you've shown that the failure is due to reasonable cause and not  
H willful neglect.

H

H We base the monthly penalty for filing late on the tax required to  
H be shown on the return that you didn't pay by the original return  
H due date, without regard to extensions.

H

H We base the monthly penalty for paying late on the net unpaid tax at  
H the beginning of each penalty month following the payment due date for  
H that tax.

H

H We charge the penalties for each month or part of a month the return  
H or payment is late; however, neither penalty can be more than 25% in  
H total.

H

H Income tax returns are subject to a minimum late filing penalty when  
H filed more than 60 days after the return due date, including  
H extensions. The minimum penalty is the LESSER of two amounts - 100%  
H of the tax required to be shown on the return that you didn't pay on  
H time, or a specific dollar amount that is adjusted annually for  
H inflation. The specific dollar amounts are:

H

- H - \$450 for returns due on or after 1/1/2023
- H - \$435 for returns due between 1/1/2020 and 12/31/2022
- H - \$210 for returns due between 1/1/2018 and 12/31/2019
- H - \$205 for returns due between 1/1/2016 and 12/31/2017
- H - \$135 for returns due between 1/1/2009 and 12/31/2015
- H - \$100 for returns due before 1/1/2009

H

H The penalty for paying late applies even if you filed the return on  
H time. The due date for payment of the tax shown on the return  
H generally is the return due date, without regard to extensions. You  
H must pay increases in tax within 21 days of the date of our notice  
H demanding payment (10 business days if the amount in the notice is  
H \$100,000 or more).

H

H If we issue a Notice of Intent to Levy and you don't pay the balance  
H due within 10 days of the date of the notice, the penalty for paying  
H late increases to 1% per month.

H

H For individuals who filed on time, the penalty decreases to 1/4% per  
H month while an approved installment agreement with the IRS is in  
H effect for payment of that tax.

H

H                           \*\* INTEREST -- IRC SECTION 6601 \*\*

H

H We are required by law to charge interest when you do not pay your  
H liability on time. Generally, we calculate interest from the due date  
H of your return (regardless of extensions) until you pay the amount you  
H owe in full, including accrued interest and any applicable penalty  
H charges. Interest on some penalties accrues from the date we notify  
H you of the penalty until it is paid in full. Interest on other  
H penalties, such as failure to file a tax return, starts from the due  
H date or extended due date of the return. Interest rates are variable  
H and may change quarterly.

H

I Please provide the requested information within 30 days from the date  
I of this letter to the address at the top of the first page of this  
I letter. We enclosed an envelope for your convenience.

I

Find tax forms or publications by visiting [www.irs.gov/forms](http://www.irs.gov/forms) or by  
calling 800-TAX-FORM (800-829-3676).

J If you have questions, you can call [22 20V] at  
J [23 21V] between [24 10V] and [25 14V].

J

J If you prefer, you can write to the address at the top of the first  
J page of this letter.

J

K If you have questions, you can call 800-829-[26 4B].

K

K If you prefer, you can write to the address at the top of the first  
K page of this letter.

K

L If you have questions, you can call [27 23V].

L

L If you prefer, you can write to the address at the top of the first  
L page of this letter.

L

M If you have questions, you can contact the office where we transferred  
M your case by calling [28 20V] at [29 12V]  
M between [30 10V] and [31 14V].

M

M If you prefer, you can write to that office at the address we provided  
M in this letter.

M

When you write, include a copy of this letter, and write your  
telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

[32 35S]

[33 35S]

Enclosures:

N Envelope

O [34 25V]

P [35 126V]

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NOTE: Fill-in 07 is designed for suspense case identification.  
Enter a DLN or other case control/identifying data in  
this fill-in.  
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NOTE: In fill-in 08, use "dated" for correspondence or "of" for telephone calls.

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NOTE: In fill-in 13, use the person's title, if known, and the name. For example, "your accountant, Ms. Jane Doe" or "Mr. John Smith", are acceptable. For fill-in 14 and 15, use "him", "her", "them" or "this person" if unknown.

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NOTE: Must use Sel. J, K, L, or M.

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NOTE: If Sel. I is used, also use Sel. N.

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NOTE: Use Sel. J when providing TP an individual name and telephone number for contact. Include the appropriate time zone in fill-in 25.

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NOTE: Use Sel. K when providing TP with one of the 3 BOD specific toll-free numbers. In fill-in 26, enter "8374", "0922" or "0115".

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NOTE: Use Sel. L for all other toll-free numbers.

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NOTE: Use Sel. M only when we've transferred TP's account and given TP that name and address. Include the appropriate time zone in fill-in 31.

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