

**EXAMPLE: Form 8316-- For rebate of Social Security & Medicare taxes withheld in error**

Form <b>8316</b> Rev. January 2006	Department of the Treasury - Internal Revenue Service  <b>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</b>	OMB No. 1545 - 1862
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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  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2. If yes, show amount  \$
3. Have you authorized your employer to claim any part of the tax as a credit or refund  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	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 checked="" 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.

**Example:** I requested a written statement from my employer regarding their inability to refund Social Security & Medicare taxes. Never received a reply from the company.

7. Have you claimed any part of the tax as credit against, or a refund of your Federal income tax  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8. If yes, show amount  \$
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9. Name and address of employer (include street, city, State and ZIP code)

Employer's information can be found on your Form W-2

Your signature  You must sign this form before it will be processed by IRS	Date  Date form prepared
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Your telephone number (include area code)  Your daytime U.S. telephone #	Convenient hours for us to call  List time of day it would be easiest for IRS to contact you
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**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information so that we can process your claim for refund of erroneously withheld FICA. We need to ensure that you are entitled to the refund and that your employer has not previously issued you a refund of this withholding. If you do not provide all of the information, we may not be able to process your claim. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions may be retained as long as their contents may become material in the administration of any Internal Revenue Law. Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, 1111 Constitution Ave. NW, Washington, DC 20224. Please do not send your order for Form 8316 to the Tax Products Coordinating Committee. Send your forms order to the IRS National Distribution Center.

**Form 8316 must accompany Form 843. Do not mail these forms with your federal tax return.**