

EXAMPLE: Refund request for Social Security and/or Medicare taxes withheld in error

Form **843**
 (Rev. November 2005)
 Department of the Treasury
 Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

▶ 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 name as it appears on your Form W-2	Your SSN or ITIN Your Social Security or ITIN #
	Address (number, street, and room or suite no.) Your local street address in the U.S.	Spouse's SSN or ITIN
	City or town, state, and ZIP code Your local city, state and zip code in the U.S.	Employer identification number (EIN) Found in Box b of Form W-2
	Name and address shown on return if different from above If the name and address on your tax return is different, put it here. Otherwise, leave this area blank.	Daytime telephone number Your local phone number in the US

1 Period. Prepare a separate Form 843 for each tax period From 01 / 01 / 06 to 12 / 31 / 06	2 Amount to be refunded or abated \$ Example: \$547
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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 the computation of your tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets.

EXAMPLE:

I am a (indicate F-1 or J-1) student who has been in the U.S. less than 5 calendar years and I am considered a nonresident alien for tax purposes. Social Security and Medicare taxes were withheld from my wages while I was on (indicate: Optional Practical Training or Curricular Practical Training). According to IRS Pub. 519, I am not subject to Social Security and Medicare taxes while on Practical Training as long as I am a nonresident alien for tax purposes.

Social Security tax withheld	\$327
Medicare tax withheld	\$220
Total refund due	\$547

Note: Social security taxes withheld are reported in box 4 of Form W-2.
 Medicare taxes withheld are reported in box 6 of form W-2.

Signature. If you are filling 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.

Sign your name here	Date form signed
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Date
Signature	Date

Do NOT mail Form 843 or 8316 with your tax return. Mail in a separate envelope along with a copy of your W-2 and copies of your immigration documents to: Internal Revenue Service Center Austin, TX 73301-0215 Mark outside of envelope with: 2006 Form 843 & Form 8316