**Refund Social Security & Medicare Taxes (FICA)**

**This information is only for individuals in F-1 and J-1 status who are considered *nonresidents for tax purposes*.**

*J-2 visa holders with work authorization* ***are*** *subject to Social Security and Medicare withholding.*

**You are NOT subject to Social Security and Medicare tax withholding on your wages if:**

* you have on campus employment, or
* you are authorized for Curricular Practical Training, Optional Practical Training, Academic Training, or Economic Hardship

**If your employer has withheld these taxes in error, follow these steps:**

1. You must first request a refund of these taxes from your employer. (if your employer is able to refund the taxes, no further action is necessary)
2. If your employer is unable to refund these taxes, request a statement outlining their denial of your refund, you may then file **Form 843 and Form 8316** to request a refund from IRS.

**To file for the refund through IRS, compile the following:**

* completed Form 843
* completed Form 8316
* copy of your W-2 copy of the visa page of your passport
* copy of Form I-94
* copy of front and back of your Form I-20 or DS-2019 with any additional documentation that authorized your employment
* copy of your work authorization (EAD for OPT or Economic Hardship or AT letter from RO)
* written statement that you unsuccessfully requested a refund of these taxes from your employer. (This can be the statement you obtained from your employer, or your own statement on the form 843 that you were denied a refund of these taxes by your employer and were unable to obtain a statement from them.)

**Mailing instructions:**

* Do NOT include these documents with your income tax return
* Be sure to sign and date the forms and keep copies for your records
* Mail the full list of SIGNED documents above to:

**Department of the Treasury, Internal Revenue**

**Service Center, Ogden, UT 84201-0038**