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

Claim for Refund and Request for Abatement

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

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 (for sales) of fuel; or
• An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

<table>
<thead>
<tr>
<th>Name of claimant</th>
<th>Your name as it appears on your Form W-2</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Address (number, street, and room or suite no.)</td>
</tr>
<tr>
<td></td>
<td>Your local street address in the U.S.</td>
</tr>
<tr>
<td></td>
<td>City or town, state, and ZIP code</td>
</tr>
<tr>
<td></td>
<td>Your local city, state and zip code in the U.S.</td>
</tr>
</tbody>
</table>

If the name and address on your tax return is different, put it here. Otherwise, leave this area blank.

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

3a Type of tax, penalty, or addition to tax:

- Employment
- Estate
- Gift
- Excise (see instructions)

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 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 an (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 8 of form W-2.

Signature. If you are filing 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: ____________

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.