

Form **843**
 (Rev. November 2002)
 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 SSN or ITIN
	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN
	City or town, state, and ZIP code	Employer identification number (EIN)
	Name and address shown on return if different from above	Daytime telephone number ()

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

I am a non-resident alien student of an F-1 visa. Section 3121(b)(19) of the Internal Revenue Code and the regulations thereunder state that a NRA student on an F-1 visa is not liable for paying SS and MC taxes on wages for as long as he remains an NRA under the residency rules stated in Sect. 7701(b) of the Internal Revenue Code. I state that for calendar year 2005 I was a NRA student and not liable for the SS and MC tax. I hereby ask for a refund of the SS and MC taxes withheld from my wages. I have asked my employer for a refund of these taxes and have been refused.

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.

..... Signature (Title, if applicable. Claims by corporations must be signed by an officer.) Date
..... Signature Date