

Step by step procedures for requesting a refund of taxes withheld in error.

- A.** Contact the employer who withheld the tax for assistance. Tell the employer to issue a refund and correct their Form 941 Employment Tax Return for the quarter(s) in question. Cite IRS regulation section 3121 (b) (19) that non-resident aliens for tax purposes are exempt from these taxes
- B.** If the employer is unable or unwilling to provide a refund – do the following:
1. Complete [IRS Form 843, "A Claim for Refund and Request for Abatement"](#). Provide an address that will be valid for the next 3-6 mos.
 2. Attach copies of the Form W-2 for the year(s) in question, a copy of your I-94 card/number, copy of your visa.
 3. Attach a letter from your employer that shows the amount of the refund that was request and the amount (if any) reimbursed by your employer. If you cannot obtain such a statement you must verify that you have contacted your employer and that the employer was unable/unwilling to assist with the refund. Provide that verification by making a comment in item 7 of the form 843.
 4. If you are an F or J visa holder you also need to complete [Form 8316](#).
 5. Mail the 2 IRS forms with copies of your documents to the Internal Revenue Service Center where you mailed your current year's tax return. Mail them separately from your tax return, but to the same location.
 6. Make a photocopy of all these documents and keep them with your other tax records.

Federal Tax Compliance Mgr
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