
Medical Resident FICA Refund Claim Checklist

Answer each question below to ensure your Medical Resident (MR) FICA Refund Claim submission is complete. Provide a completed copy of this checklist with your submission.

Employer name

Employer Identification Number (EIN)

1. Are all claims listed on Attachment 8305E also listed on Schedule A of your Claim Support Spreadsheet?

*If you answered **No**, your submission is incomplete. If you wish to withdraw a claim listed on Attachment 8305E, you must list it on Schedule A and enter "Y" under "Withdraw MR Claim". (For details about withdrawing a claim, see the instructions.)*

Yes No

2. Did you include new, signed Forms 843 and 941c for each tax period listed on Schedule A?

*If you answered **No**, your submission may be incomplete. You must submit new Forms 843 and 941c for each MR claim listed on Schedule A unless you withdrew the claim.*

Yes No

3. Did you provide a copy of the original claim and proof of timely mailing for any claim you listed on Schedule A that was not listed on Attachment 8305E?

If you did not list any claims that were not on Attachment 8305E, check N/A.

*If you answered **No**, your claim(s) will be denied if you do not provide a copy of the original claim and proof of timely mailing.*

Yes No N/A

4. Did you secure written consent or repay or reimburse all employees for which you are claiming a refund of the employee share of FICA tax?

*If you answered **No**, you may not claim the employee share of FICA tax.*

Yes No

5. Did you complete all tabs of the Claim Support Spreadsheet including the Entity Information, Schedules A and B, and the Employer Declaration or Schedule C (whichever is applicable)?

Yes No

6. Do the MR claim amounts listed on Schedule A match the claim amounts shown on Forms 843 and 941c, as well as the total for each tax period listed on Schedule B?

(To verify that Schedule B and Schedule A amounts match, add the amounts shown under "Total MR Claim per Resident" on Schedule B for each tax period and compare the result to the "Amount of Perfected Claim" on Schedule A for the same tax period.)

Yes No

Refer to page 2 of this form for information regarding sending this information to the IRS

Sending Information to the IRS

(Medical Resident FICA Refund Claim Checklist)

Copy the documents listed below to a new compact disc (CD). Do not use the CD we sent to you. Unless otherwise indicated, the documents must be in either .PDF or .JPG format. If you use a different format, it will delay the processing of your claim(s).

Document	Format
Claim Support Spreadsheet	<ul style="list-style-type: none">✓ Copy the completed spreadsheet to the CD.✓ Retain the file name and .xls extension.✓ If required, print and sign the Employer Declaration. Scan the signed declaration and copy to the CD. Name the file "Employer Declaration".
New, perfected Forms 843 and 941c for each tax period	<ul style="list-style-type: none">✓ Scan your completed and signed forms and copy to the CD.✓ Name the files "Form 843-941c YYYYMM" with YYYYMM identifying the tax period(s) for which the forms apply. For example, if the forms are for the quarter ending September 30, 2004, name the file "Form 843-941c 200409". A separate Form 843 and 941c should be filed for each quarter and named accordingly.
Original Forms 843 and 941c and proof of timely mailing for MR claims filed but not listed on Attachment 8305E.	<ul style="list-style-type: none">✓ Scan the original claim forms and documentation along with proof of timely mailing and copy to the CD.✓ Name the file "Original Claim YYYYMM" with YYYYMM identifying the tax period(s) of the MR claim. If the Forms 843 and 941c covered multiple quarters, use the YYYYMM of the last quarter. For example, if the forms covered all four quarters of 2004, name the file "Original Claim 200412".
Section 218 Agreement, if applicable (see instructions)	<ul style="list-style-type: none">✓ Scan the relevant portions of your Section 218 Agreement or modification to the agreement which specifically exempts students from FICA tax, and copy to the CD.✓ Name the file "218 Agreement".
Form 2848 or 8821 (if applicable)	<ul style="list-style-type: none">✓ Scan the signed Form 2848 or 8821, if you have not already provided it, and copy to the CD.✓ Name the file "Form 2848" or "Form 8821" as applicable. If you are providing more than one form, add a number to the file name (e.g., "Form 8821-1" and "Form 8821-2").

After the documents have been copied to the CD, write your control number (located at the top of Letter 4609 we sent you) on the CD and mail it, along with a paper copy of the first page of Letter 4609 to:

Internal Revenue Service
Exempt Organization Compliance Area
M/S 1112
PO Box 12307
Ogden, UT 84412

We recommend you encrypt and password protect your CD using WinZip® software. We recommend that the password you select be at least eight characters long, contain at least one upper case and one lower case character, and contain at least one number. After you encrypt and add a password to the WinZip compressed folder, send an email to tege.eo.compliance@irs.gov that includes your control number and password (*for security purposes, do not include your EIN*). This email address is for the password related to this CD only. We cannot respond to questions or accept any other information sent to this address.