



## SOCIAL SECURITY

Office of Operations

Social Security Administration  
Operations Analysis Section  
1200 Rev. Abraham Woods Jr. Blvd.  
Birmingham, AL 35285-0001  
Date:  
Claim Number:

Mr. John Smith  
123 Main Street  
Baltimore, MD 21230

Dear Mr. Smith:

We are writing to you about your work and earnings for 2001 through 2004.

### **Medical Resident FICA Tax Refund Claims**

You consented for your employer(s) to file a refund claim on your behalf. The refund claim is for Federal Insurance Contributions Act (FICA) taxes that your employer(s) withheld from wages you earned as a medical resident for 2001 through 2004. FICA taxes include Social Security and Medicare taxes. For information on the amount of the FICA refund your employer(s) claimed on your behalf, contact your employer(s). The amount of the FICA refund claimed by your employer on your behalf may be adjusted pending a final determination by the Internal Revenue Service (IRS) on your employer's claim.

### **A FICA Refund Will Affect Your Social Security Benefits**

Based on the amount of the FICA refund your employer(s) claimed on your behalf, we will lower your benefit amount to \$1,500 if you receive a refund of FICA taxes. If you have a spouse or children receiving benefits, we will also lower their benefit amounts.

### **What You Need to Do**

Please decide whether you still want to receive a refund of your FICA taxes or if you wish to withdraw your refund claim in order to keep your current benefit amount(s). Please complete, sign, and return the enclosed form SSA-795-OP2 in the envelope provided. It is important that

you return the signed form to us within 10 days of the date of this letter. Once you have submitted the signed form, no further action is required on your part.

### **What Will Happen**

If you decide you do not want the refund, we will share your response with the IRS. If we do not receive the form within 10 days, we will assume you want to continue with your refund claim even though this will affect your benefit amount(s). The IRS will continue to process your employer's claim to pay you your refund.

### **If You Have Questions**

If you have specific questions about this letter, please call us toll-free at 1-800-254-9491 and enter extension 32240.

We invite you to visit our website at [www.socialsecurity.gov](http://www.socialsecurity.gov) to find general information about Social Security. We can answer most questions over the phone. For general questions, please call us toll-free at 1-800-772-1213. Your local Social Security office is located at Suite 200, 1010 Park Avenue, Baltimore, MD 21201. If you are deaf or hard of hearing, you may call our TTY number, 1-800-325-0778.

For general information about the Medical Resident FICA Refund Claim process, visit the IRS website at [www.irs.gov/charities](http://www.irs.gov/charities) and click on *Medical Resident FICA Refund Claims*, where you will find Frequently Asked Questions (FAQs). The FAQs will be updated as needed.

Quittie C. Wilson

Enclosure: Form SSA-795-OP2