



KINGSBROOK
JEWISH MEDICAL CENTER

Re: FICA Tax Refund Claim Consent

Dear

You are receiving this letter because our records indicate that you were an intern or resident with Kingsbrook Jewish Medical Center for some (or all) of the periods (2001 – 2003) for which the IRS recently agreed to make certain FICA Tax reimbursements to interns/residents in accredited graduate medical education programs, and the hospitals where they were trained, and we believe that you are eligible for a refund of certain FICA taxes, which you paid during your internship and/or residency.

The decision by the IRS to refund these amounts followed efforts starting in 2004 by Kingsbrook, and its sister institutions across the country, to recover these amounts. In order to assist us in processing these claims, we have retained the services of Healthcare Affiliates, Inc. to coordinate the recovery process with the IRS and to forward all required materials to the IRS. To assist you in understanding these issues, posted on www.healthcareaffiliates.com are copies of the recent communications sent to Kingsbrook by the IRS regarding this matter.

We have received approval from the IRS for the refund claims which we have submitted for the applicable quarters of the respective calendar years of 2001 - 2003. While the final details are being determined by the IRS, we expect that you will be eligible to receive a FICA tax refund, with statutory interest, based on the amounts and periods claimed by us and as approved by the IRS. In order for you to continue to remain eligible for your share of the refund, **you must complete and execute the enclosed consent form and return it to Healthcare Affiliates Inc. within 45 days**

Upon receipt of the properly completed and signed consent form, Healthcare Affiliates, Inc. will forward the consent form to the I.R.S., together with certain forms which are required to be submitted by the Hospital.

The process set up by the IRS provides that once all of the documents are received and approved, the IRS will refund to the Hospital the calculated amounts. The Hospital will then distribute to you the amounts owed to you.

Provided that you properly complete and submit the consent form to Healthcare Affiliates, Inc., the Hospital will produce and send to you an adjusted W-2 (W-2c) for IRS/SSA purposes. We do not believe that you will have to re-file any past returns. However, as noted in the IRS documents, and the attached consent form, this refund may impact the amount of your final Social Security benefits.

The Hospital will also produce and send to you a form 1099 INT for the interest paid by the IRS on the refunded FICA taxes, if the interest is more than \$600.00. In this instance, you would be required to report such income as part of your annual tax return in the year it was received.

The Hospital is very pleased with the positive outcome of this matter, thus far, and will continue its efforts to recoup the amounts for you.

You will be happy to know that Kingsbrook continues its mission of providing quality healthcare and outstanding medical education. We hope that the education we provided to you has served you and your patients well. The Hospital will use its portion of the refunds to continue its mission. Hoping that you wish to support our continued mission, we have taken the liberty of including a second consent form, which you may use (should you wish to do so) to donate a percentage of your refund to the Hospital. Any such donation would be tax exempt in accordance with law. If you wish to make the donation, please return this second form together with the consent form regarding your FICA taxes.

In closing, please remember that in order to be eligible to receive your FICA tax refund you must sign the enclosed consent form and return it within **Forty-Five (45) days**, to Healthcare Affiliates, Inc. You may do so by sending the form to Healthcare Affiliates, Inc. in the enclosed envelope, or faxing it to 410-879-3266 or scanning it and e-mailing it to KJMC@healthcareaffiliates.com. If e-mailed, please request a confirmation of receipt from Healthcare Affiliates Inc.

Thank you in advance for your anticipated cooperation, support and generosity.

Sincerely,

A handwritten signature in black ink, appearing to read "John Schmitt", with a long horizontal flourish extending to the right.

John Schmitt
Vice President and Chief Financial Officer



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**Consent Form - Medical Resident FICA Refund Claim
Kingsbrook Jewish Medical Center (KJMC)**

Social Security Number _____

Employee Name (last) _____ (first) _____ (mi) _____
(If you have changed your name because of marriage, divorce etc., enter the name used when you were a medical resident)

Address: _____

City, State _____ Zip code _____

Note: If foreign address, enter the information in the following order: city, province or state and country. Follow the country's practice for entering the postal code. Please do not abbreviate the country name.

For each year shown below:

Check "Yes", if you authorize KJMC to collect the refund on your behalf and forward it and other appropriate documentation to you.

Check "No", if you do not authorize KJMC to collect the refund on your behalf, or you were not eligible for a refund (not an intern/resident) for that period.

2001 ___Yes ___No // 2002 ___Yes ___No // 2003 ___Yes ___No //

For each year I checked "Yes" above:

- I have not claimed and will not claim a refund or credit from the IRS for any over-collected FICA taxes from wages paid for services performed as an intern/ resident, or if I have, the claim was rejected.
- I did not receive a FICA tax refund or credit because of earning in excess of the social security wage base on my Federal income tax return (e.g. Form 1040)
- I understand that my Social Security earnings record will be corrected to reflect zero wages earned as resident for tax periods for which I received a refund. I understand that removing these wages could affect my eligibility to or the amount of future Social Security benefits.
- I give my consent to KJMC to file a Medical Resident FICA refund Claim on my behalf for refunds of FICA taxes that KJMC withheld from my wages for services I performed as a medical resident.

Signature _____ Date _____

Keep a signed copy of this consent form for your records.
Return your signed consent form in the enclosed envelope by _____ or
Fax to 410-879-3266 or
Scan and e-mail to KJMC@healthcareaffiliates.com



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Authorization for Donation

I, _____ (print), authorize the Kingsbrook Jewish Medical Center (KJMC) to withhold the sum of \$ _____ or _____% from my Medical Resident FICA Refund Claim, whichever is greater, which amount shall be a donation from me to KJMC.

I understand that I will receive a confirmation of the amount when I receive my refund, W-2c, and my 1099 INT at the conclusion of the process. I also understand that this donation is tax-deductible to the extent permitted by law and that I will receive a tax-acknowledgement receipt for my donation.

I appreciate the efforts that KJMC has made on my behalf in the process of obtaining this refund and interest and I support its efforts to provide quality medical programs and services for the residents of Central Brooklyn.

Name

Address

Email

SSA #

Date