

Instructions for Medical Resident FICA Refund Claims

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General Instructions about your pending MR claims, and *Specific Instructions* for completing the *Claim Support Spreadsheet*.

Refund Limitations

FICA taxes consist of two separate taxes, social security and Medicare. All wages are subject to Medicare tax; however, the amount of wages subject to the social security tax is limited by an annual wage base. Visit www.socialsecurity.gov/OACT/COLA/cbb.html for a chart listing the “Contribution and Benefit Base” for each calendar year to see the amount of social security wages subject to tax.

Generally, the IRS will refund all FICA taxes paid on behalf of a medical resident for tax periods ending before April 1, 2005. However, in certain cases, the entire amount of FICA taxes paid during a tax period may not be eligible for refund. For example, if an employee who performed services as a medical resident also performed services for you in another capacity, the IRS will not refund the FICA taxes on those non-medical resident services. Thus, additional computations may be necessary to determine the amount of the refund in cases where an employee performed services for you as medical resident and in another capacity in the same calendar year. See *Perfect Your MR Claims* in the *General Instructions* for an example of how to compute the amount of your refund claim for a medical resident who also performed services in another capacity.

If your organization has an agreement under section 218 of the Social Security Act with the Social Security Administration (a section 218 agreement), refunds will be paid only for tax periods in which the agreement or modification thereof specifically exempts students from coverage.

Refunds will be made with statutory interest at the appropriate rates and may be offset as provided by law.

Non-Medical Resident Refund Claims

At this time, the IRS is processing claims based on the student exception from FICA taxes on wages earned for services performed by medical residents before April 1, 2005, when new IRS regulations went into effect. In addition to the student exception, the explanation provided on your claims, may have specified other legal positions, theories, or issues. In some cases, the IRS cannot determine whether these explanations were only in support of the MR claim or whether they set forth a claim for refund of taxes for something else (*i.e.*, a Non-Medical Resident Refund

Medical Resident FICA Refund Claims

General Information

You received these instructions along with Letter 4608 and a compact disc (CD) from the IRS because you are an employer that filed claims seeking refunds of social security and Medicare taxes withheld and paid on wages earned for services performed by medical residents for tax periods ending before April 1, 2005. These taxes are the Federal Insurance Contributions Act (FICA) taxes. FICA taxes are imposed on employers and employees, respectively, equal to a percentage of wages paid. You are required to pay the employer's share of FICA and to collect the employee's share of FICA by withholding the amount of the tax from wages paid. Your refund claims are referred to as Medical Resident FICA Refund Claims (or MR claims).

The IRS intends to pay these claims after you provide information necessary to perfect your claims and after the IRS has verified the timeliness and amount of your claims.

MR claims are subject to the same procedural requirements that apply to all FICA refund claims filed by employers, including certifications regarding the employee share of the FICA tax, and verification by the IRS of the timeliness and the amount of the claim.

Read these instructions and review the other files included on the CD to determine what steps you need to take to perfect your MR claim. The instructions include general information about the MR claims,

Claim). If the explanation in support of a claim included more than one legal position, theory or issue, you may have a Non-Medical Resident Refund Claim (or Non-MR claim). At this time, the IRS will not process or disallow any Non-MR claims.

Review your claims, and if you have a Non-MR claim for any tax period, you must notify the IRS. The *Specific Instructions* below provide information on how to provide the required notification.

Overlapping Medical Resident FICA Refund Claims and Adjustments

You may have filed a MR claim and also made adjustments on Form 941, *Employer's Quarterly Federal Tax Return*, related to Medical Resident FICA taxes for the same tax period.

If the adjustments on Form 941 were allowed but the pending MR claim was not denied, you have filed Overlapping Medical Resident FICA Refund Claims and Adjustments (or Overlapping MR claims and adjustments).

If you have Overlapping MR claims and adjustments, you must either:

- Withdraw your MR claim for that tax period, or
- Amend your MR claim if the adjustment was allowed but you believe you are entitled to an additional amount for that tax period.

The *Specific Instructions* below provide information on how to withdraw or amend your claim.

Purpose of Compact Disc (CD)

The CD you received contains an electronic file of these instructions, a *Claim Support Spreadsheet*, and other information and forms that you may need to prepare your submission to the IRS. The IRS is providing the CD to help expedite the process for perfecting the claims. Copy your completed *Claim Support Spreadsheet* and any other required information to a new CD and submit it to the IRS. For details, see *When, Where, and How to Respond*.

What's on the CD

Besides these instructions (Pub. 4843-A) and a sample of Letter 4608, the CD includes the following items:

Sample Attachment 8305E. This file is a sample of Attachment 8305E. Your actual attachment will list all the MR claims the IRS has on file for you for tax periods ending before April 1, 2005. The IRS will mail Attachment 8305E to you after you respond to Letter 4608.

Claim Support Spreadsheet (Form 14130). This spreadsheet includes the following worksheets:

- Entity Information

- Employer Declaration
- Schedule A — Claim Information per Tax Period
- Schedule B — Individual Allocation of Medical Resident FICA Refund Claims
- Schedule C — Overlapping Medical Resident FICA Refund Claims and Adjustments

The *Specific Instructions* below provide detailed information on how to complete the spreadsheet.

Sample Letter for Soliciting Employee Consent.

This file includes a sample letter for soliciting employee consent that you may use to notify affected medical residents that the IRS will pay the MR claims and to solicit each medical resident's consent to the refund. For further instructions on employee consent requirements, see *General Instructions* below.

Sample Employee Consent Form. This file includes a sample employee consent form that you may use for each medical resident's consent to the refund. For further instructions on employee consent requirements, see *General Instructions* below.

Form 843 and Instructions for Form 843. Form 843, *Claim for Refund and Request for Abatement*, and its instructions are included because you must submit a Form 843 for each tax period that you have a pending MR claim. *Note:* Please use the February 2008 revision of Form 843 included on the CD.

Form 941c. Form 941c, *Supporting Statement to Correct Information*, and accompanying instructions are included because you must submit a Form 941c for each tax period that you have a pending MR claim. *Note:* Please use the October 2006 revision of Form 941c included on the CD.

Form 2848 and Instructions for Form 2848. Form 2848, *Power of Attorney and Declaration of Representative*, and its instructions are included because you must submit a Form 2848 if you wish to have a third party represent you in this matter. For more information on when and how to submit Form 2848, see Letter 4608.

Form 8821. Form 8821, *Tax Information Authorization*, and accompanying instructions are included in case you have different representatives for different tax periods and you want to allow for limited disclosure of return and return information to each representative for the tax periods for which they do not represent you. For more information on when and how to submit Form 8821, see Letter 4608.

Medical Resident FICA Refund Claim Checklist (Form 14153). This checklist is designed to ensure that you are submitting all the necessary materials to support your claims. It also includes information on how to name and copy your completed documents to a CD. Be sure to include a completed checklist with your submission.

Phone Help

If you have any questions related to your MR claims, please call 1-877-767-2501. This toll-free service is available Monday through Friday, 10:00 a.m. to 6:00 p.m. Eastern Standard Time.

General Instructions

A. What Actions Must You Take

1. Respond to Letter 4608 regarding third party representation. Notify the IRS whether you have authorized a third party to represent you in this matter. After receiving your reply, we will mail Attachment 8305E to you and your representative(s), if any. Attachment 8305E lists the MR claims we have on file for you for tax periods ending before April 1, 2005. You will need this information to complete the schedules in the *Claim Support Spreadsheet*.

2. Obtain Employee Statements and Consents. For each MR claim that you filed, you must certify in Part I of Form 941c that you obtained a written statement from each employee stating that he or she has not claimed and will not claim a refund or credit for the amount of the overcollected FICA. You must also certify that either: (a) you repaid or reimbursed all overcollected social security and Medicare taxes to the employee, or (b) you received written consent from the employee to allow you to claim a refund on his or her behalf. Your employee statements and consents must be readily available for IRS review.

If you previously solicited consents from your affected employees, you should advise them that their social security benefits may be affected because of the refund and give them the opportunity to retract their earlier consents. Whether an employee's social security benefits (either current or future) will be reduced on account of removing wages from his or her social security earnings record will depend on the employee's personal circumstances. Benefits are based on the employee's earnings over his or her working lifetime. The Sample Letter for Soliciting Employee Consent includes this information and provides information on how to contact the Social Security Administration (SSA).

If you have not repaid or reimbursed your employees, you must solicit employee consents if you have not already done so. You may wish to use the Sample Employee Consent Form included on the CD to make the solicitation. Although you are not required to use the sample documents, they include language that will allow you to make the required certifications. Inform each medical resident of the tax periods for which he or she is eligible to receive a refund.

If you need to solicit consents and statements from your employees for any pending MR claim, you may begin the solicitation process prior to receiving your Attachment 8305E.

If you made a reasonable effort to obtain consents and the required statements, and an employee does not respond or does not consent, you may claim a refund of only the employer's share of the Medical Resident FICA for that employee. One method you may use to make a reasonable effort to obtain consents is to mail, by first class mail, a request for the employee's written statement and consent to the employee's last known address, and ask them to respond within 45 days.

3. Perfect Your MR Claims. Some MR claims have been held in suspense by the IRS for over ten years. Many of these pending claims are not complete; for example, the claim is for a nominal amount or an estimate of the FICA taxes withheld and paid on wages earned for medical resident services (protective claim), or the claim does not include a completed Form 941c with the proper certifications.

To ensure the IRS has a perfected MR claim on file for each tax period, you must complete Form 843 and Form 941c for each tax period for which you have a pending claim that (a) specifies the exact amount of your MR claim; (b) indicates the action you took with respect to the employee share of the FICA taxes by completing the certifications in Part I of Form 941c (e.g., indicating that you have secured consents); and (c) provides, on Form 843, the ground relied upon to support your MR claim (i.e., FICA taxes were paid on wages paid to medical residents who are eligible for the student exception under Internal Revenue Code section 3121(b)(10)). These newly completed forms will amend your previously filed MR claims.

Your Attachment 8305E will list all of the MR claims the IRS has on file for you. If you filed any MR claims for tax periods ending before April 1, 2005, that are not listed on your Attachment 8305E for which you have not been paid, you must submit a copy of the original MR claim and proof of timely mailing. You must complete an amended Form 843 and Form 941c for these claims as well.

If an employee received annual wages above the social security wage base limit and all the wages were for services performed as a medical resident, then a full refund of FICA tax is allowable if the other requirements for the claim are met (e.g., you certify that the employee has given you a consent to file a claim on their behalf).

If an employee received annual wages above the social security wage base limit and a portion of the wages received were for non-medical resident services during the same calendar year, then there is the possibility that no refund of social security taxes paid on the medical resident wages would be allowable or

that only a partial refund would be allowable for that year.

Example: Doctor B consented to have University Y claim a refund on her behalf for 2003. Doctor B received \$110,000 in wages from University Y in 2003. Her wages consisted of \$20,000 for services as a medical resident and \$90,000 for non-medical resident services. In 2003, the social security wage base limit was \$87,000, and there was no limit on wages subject to Medicare tax. The social security tax paid was \$10,788 ($\$87,000 \times 12.4\%$); and the Medicare tax paid was \$3,190 ($\$110,000 \times 2.9\%$). Doctor B's wages for non-medical resident services in 2003 exceed the social security wage base limit for that year. Because the social security tax due after excluding the social security tax on wages for Doctor B's services as a medical resident would still equal \$10,788, University Y and Dr. B are not entitled to a refund of any portion of the social security tax paid for 2003. A refund of \$580 ($\$20,000 \times 2.9\%$), which is \$290 for the employer share of the Medicare tax and \$290 for employee share of the Medicare tax paid on wages for medical resident services will be paid if University Y's claim is perfected and verified.

In Part V of Form 941c, explain how you computed the amount of your MR claim if you have Overlapping MR claims and adjustments for any tax period and you are seeking an additional amount. Provide a detailed explanation of why you believe you are entitled to an amount in excess of what was allowed. For a definition of Overlapping MR claims and adjustments, see the *General Instructions*.

In addition, enter the amount of your perfected claims for each tax period on Schedule A of the *Claim Support Spreadsheet*. See the *Specific Instructions* for more information.

4. Complete the Claim Support Spreadsheet. See the *Specific Instructions* for information on completing the spreadsheet.

5. Send Information to the IRS. For details on sending the information to us, see B, *What You Must Send to the IRS*, and D, *When, Where, and How to Respond*.

6. File and Furnish Forms W-2c, Corrected Wage and Tax Statement. You must file and furnish Forms W-2c, *Corrected Wage and Tax Statement*, with SSA, as required, after your MR claims are perfected and verified. Specific instructions on filing and furnishing these Forms W-2c will be provided at a later date.

B. What You Must Send to the IRS

Following the instructions on the *Medical Resident FICA Refund Claim Checklist*, send the following information to the IRS:

1. Completed Medical Resident FICA Refund Claim Checklist.

2. Forms 843 and 941c. You must complete Form 843 and Form 941c for each tax period that you have a pending MR claim. *Note:* When completing these forms, please use the versions provided on the CD.

3. Claim Support Spreadsheet. As explained in the *Specific Instructions*, all employers must complete the *Claim Support Spreadsheet*.

If you are unable to provide the information in the requested format, please call 1-877-767-2501 to make other arrangements for providing the information. However, there may be a delay in processing your claim, if you use a format other than the one specified.

C. What To Do After You Receive the Refund

1. Pay Each Consenting Employee's Share of the Refund. When the IRS pays your refund, we will provide information related to the interest paid on both the employer and employee shares of the refund. This information will assist you in computing the interest payable to each employee. You must repay each employee his or her share of the refund as well as the statutory interest. You may not retain any of the interest paid on the employee share of the refund, and you may not reduce any employee's share of the refund by any costs you incurred to obtain the refund.

2. File and Furnish Form 1099-INT, Interest Income. The interest paid on the employee's share of the MR claim is taxable to the employee in the year received. If you pay the employee \$600 or more in interest in the calendar year, you must file Form 1099-INT with the IRS and furnish a copy to the medical resident. For more information, see the *Instructions for Forms 1099-INT and 1099-OID*.

D. When, Where, and How to Respond

Submit your information to the IRS by the response due date listed in Letter 4609.

Using the *Medical Resident FICA Refund Claim Checklist* as a guide, copy the required documents to a new CD. Do not use the CD we sent you. Write your control number (found at the top of Letter 4609) 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

E. Extension of Time to Respond

If you need additional time, call 1-877-767-2501.

Specific Instructions

Follow the instructions below to complete the worksheets included in the *Claim Support Spreadsheet*.

Entity Information

Name of Organization. Enter your organization's legal name. Do not enter a "Doing Business As" name or any other alternative name on this line.

EIN. Enter your organization's employer identification number (EIN). This is the EIN that was entered on the Form 941 for the tax period for which you are claiming a refund.

DBA. If the organization operates under a name different from its legal name, enter the alternate name on the DBA (Doing Business As) line. If multiple DBA names are used, list each name on this line separated by a comma.

In Care of. If you receive mail in care of a third party (such as an accountant or attorney) or if your mail is routed to a particular person or department (such as the controller or accounting department), enter the third party, person, or department name on the "In Care of" line.

Address. Enter the complete address for your MR claim where the IRS should send correspondence and your refund checks. Include the suite, room, or other unit number after the street address. If you use a post office box to receive your mail, enter the box number instead of the street address. If the address entered is different from your address on IRS records, we will not update our records. To have the IRS update your address, submit Form 8822, *Change of Address*.

Contact Person's Name, Title, and Telephone Number. Identify an officer of the organization with whom the claim may be discussed. An "officer" means a person, holding a customary title of an officer, who can legally bind the organization without further authorization. Enter the officer's full name, title, and telephone number.

If you want a contact person other than an officer and you have not authorized that person to represent you, you must provide a completed Form 2848, *Power of Attorney and Declaration of Representative*. If you have filed a Form 2848 to authorize a third party to represent you, the IRS will contact that person in accordance with the Form 2848.

Section 218 Agreement. If you are a state or local government entity covered by a Section 218 Agreement with SSA, check "Yes", and provide a copy of the relevant portions of your Section 218 Agreement or a modification thereof which exempts students from coverage under the agreement.

Employer Declaration

The questions on the Employer Declaration ask whether you have Overlapping MR claims and adjustments for any tax period in which you have a pending MR claim. Overlapping MR claims and adjustments are explained above under *General Information*.

Complete the Employer Declaration if:

1. You do not have any Overlapping MR claims and adjustments for any tax periods, or
2. You have Overlapping MR claims and adjustments but you are not seeking an additional amount.

Do not execute the Employer Declaration if you have any Overlapping MR claims and adjustments for which you are seeking an additional amount. In this case, in addition to the other Schedules, you must complete Schedule C.

Schedule A – Claim Information Per Tax Period

Use Schedule A to:

1. Reconcile the claims listed on Attachment 8305E with your records and to specify the amount of your MR claims, as perfected, for each tax period (including ones not listed on Attachment 8305E),
2. Indicate if you wish to withdraw one or more of your pending claims,
3. Indicate whether you have *Overlapping Medical Resident FICA Claims and Adjustments* for which you are seeking an additional amount, and
4. Indicate whether you have any *Non-MR Refund Claims*.

Note: If you are including any claim that was not listed on Attachment 8305E, you must submit a copy of the claim and proof of timely mailing.

Tax Period Ending. Enter the ending date of each tax period for which you have a pending MR claim, including any that are not listed on the Attachment 8305E. Enter the tax period in YYYYMM format. For example, if the tax period is the first quarter of 2004, the tax period ending date should be entered as 200403. Begin with the earliest tax period for which you have a pending claim and list the claims in chronological order.

Withdraw MR Claim. Enter "Y" for yes or "N" for no, to indicate whether you are withdrawing your refund claim for a particular tax period. For example, you may withdraw your claim if you have Overlapping MR claims and adjustments and you are not claiming an additional amount for that tax period. By withdrawing your claim, you give up your right to recover payment from the IRS on that claim, as well as your right to

bring a refund suit in any court based upon that claim. If you enter "Y" to withdraw a claim, do not complete the remainder of Schedule A, or Schedules B or C for that claim.

Overlapping Medical Resident FICA Refund Claim and Adjustment. Enter "Y" for yes for each tax period in which you have an Overlapping MR claim and adjustment for which you are seeking an additional amount. If you enter "Y", in addition to Schedules A and B, you must complete Schedule C. Enter "N" for no for each tax period in which you do not have an overlapping MR claim and Form 941 adjustment. Also enter "N" for no for each tax period in which you have an overlapping MR claim and Form 941 adjustment, but you are not seeking any additional amount.

Non-Medical Resident Refund Claim. Enter "Y" for yes for each tax period in which you have a Non-MR Claim. Enter "N" for no for each tax period in which you do not have a Non-MR claim. The purpose of this instruction is to clarify whether you have a Non-MR claim. When completing the remainder of Schedule A, Schedule B, or Schedule C, do not include any information for Non-MR claims.

Amount of Perfected Claim. Enter the total amount of refund you are claiming for each tax period (include any claims not listed on Attachment 8305E but for which you have submitted proof of the original claim and timely mailing).

Social Security Amount. For each tax period, enter the amount of the MR claim that is for social security taxes.

Employer Share / Employee Share. In the applicable column, enter the amount of the social security tax refund that is attributable to the employer and the amount that is attributable to the employees.

Medicare Amount. For each tax period, enter the amount of the MR claim that is for Medicare taxes.

Employer Share / Employee Share. In the applicable column, enter the amount of the Medicare tax refund that is attributable to the employer and the amount that is attributable to the employees.

Schedule B – Individual Allocation of Medical Resident FICA Refund Claims

On Schedule B you must list each tax period for which you have a pending MR claim, identify each medical resident covered by each MR claim, and allocate the amount of the claim between the employer and employee shares.

Tax Period Ending. Enter the ending date of the tax period(s) for which you have a pending MR claim. Be sure to include those tax periods for which you have an Overlapping MR claim and adjustment for which you are seeking an additional amount. Enter the tax period

in YYYYMM format. For example, if the tax period is the first quarter of 2004, the tax period ending date should be entered as 200403. Begin with the earliest tax period for which you have a pending refund claim and list the claims in chronological order.

Resident Identification. Enter the social security number (SSN), including dashes; last name; first name; and middle name of the medical resident included in the MR claim as it appeared on the Form W-2, *Wage and Tax Statement*, furnished to the medical resident for the calendar year that includes the tax period of the refund.

Resident Consent. Enter "Y" for yes or "N" for no to indicate whether the medical resident provided written consent to be included in your MR claim for that tax period.

Repaid or Reimbursed. Enter "Y" for yes or "N" for no to indicate whether you repaid or reimbursed the medical resident for his or her share of the MR claim for that tax period.

ACGME Program Number. Enter the 10 digit Accreditation Council for Graduate Medical Education (ACGME) program number of the residency program in which the medical resident performed services. Leave this field blank if the residency program is not ACGME accredited.

Specialty. Enter the name of the residency program in which the medical resident performed services even if the program is not ACGME accredited.

Total Social Security Wages for Calendar Year. Enter the total amount of social security wages reported in Box 3 of the Form W-2 (or as previously corrected on Form W-2c) you furnished to the medical resident for the calendar year that includes the tax period of the refund. The amount reported in Box 3 includes all wages paid to the medical resident for services performed in any capacity, not just for services performed as a medical resident, that were subject to social security taxes. Enter the total amount for the year in each row.

Total Medicare Wages for Calendar Year. Enter the total amount of Medicare wages reported in Box 5 of the Form W-2 (or as previously corrected on Form W-2c), you furnished to the medical resident for the calendar year that includes the tax period of the refund. The amount reported in Box 5 includes all wages paid to the medical resident for services performed in any capacity, not just for services performed as a medical resident. Enter the total amount for the year in each row.

Total MR Claim Per Resident. Enter the total amount of the MR claim attributable to each medical resident's services. If you were unable to secure the resident's consent or have not repaid or reimbursed the medical

resident for the employee share, this amount should include only the **employer share** of the FICA taxes.

Resident's Wages Subject to Social Security Tax.

Enter the total amount of wages paid to the employee for services performed as a medical resident that were subject to social security tax during the tax period. The amount of wages subject to social security tax is capped at an annual dollar limit which has increased over time. Visit www.socialsecurity.gov/OACT/COLA/cbb.html, for a chart listing the "Contribution and Benefit Base" for each calendar year.

Note: If the employee received wages above the social security wage base and a portion of the wages were for non-medical resident services, enter only the amount of the medical resident wages for which a refund is allowable. See the example in Perfect Your MR claims in the *General Instructions*.

Resident's Wages Subject to Medicare Tax. Enter the total amount of wages paid to the employee for services performed as a medical resident that were subject to Medicare tax during the tax period. All wages are subject to Medicare tax; there is no wage base limit.

Employer Share

Resident's Social Security Tax. Enter the amount of the MR claim that is for the employer's share of the social security tax paid on the medical resident's wages for the tax period. The employer's share should equal 6.2% of wages subject to social security tax.

Resident's Medicare Tax. Enter the amount of the MR claim that is for the employer's share of the Medicare tax paid on the medical resident's wages for the tax period. The employer's share should equal 1.45% of wages subject to Medicare tax.

Employee Share

Complete the next two columns only if you are claiming a refund for the employee's share of the FICA taxes withheld and paid on the medical resident's behalf.

Resident's Social Security Tax. Enter the amount of the refund you are claiming for the social security tax you withheld and paid on the medical resident's wages for the tax period. The employee share should equal 6.2% of wages subject to social security tax.

Resident's Medicare Tax. Enter the amount of the refund you are claiming for the Medicare tax you withheld and paid on the medical resident's wages for

the tax period. The employee share should equal 1.45% of wages subject to Medicare tax.

Schedule C – Overlapping Medical Resident FICA Refund Claims and Adjustments

You must complete Schedule C for any tax period in which you have Overlapping MR claims and adjustments and are requesting an additional amount. On Schedule C, you will enter specific information about any Form 941 adjustments that were allowed and allocate the overpayment to each medical resident covered by the adjustment.

Tax Period Ending. Enter the tax period for each MR claim identified on Schedule A for which you have Overlapping MR claims and adjustments and are claiming an additional amount. Enter the tax period in YYYYMM format. For example, if the tax period is the first quarter of 1999, enter 199903.

Tax Period When Adjustment Made. Enter the tax period(s) in which you made the medical resident FICA Form 941 adjustment. For example, if you entered 199903 in the first column, and you made an adjustment for medical resident FICA for that tax period on the Form 941 for the first quarter of 2002, you would enter 200203.

Line Item Adjustment. Enter the total medical resident FICA tax adjustment for the tax period identified in the previous column. If the line item adjustment included taxes in addition to medical resident FICA taxes, you must reduce the amount of the adjustment by those taxes and enter the reduced amount.

Note: For tax periods ending before 2005, adjustments were made on Form 941, line 9. For the first quarter of 2005, adjustments were made on Form 941, line 7.

Resident Identification. Enter the social security number (SSN), including dashes, last name, first name, and middle name of the medical resident as it appeared on the Form W-2 furnished to the medical resident for the calendar year that includes the tax period for which an adjustment was made.

Resident's Share of Adjustment. Enter the medical resident's share of the overpayment adjustment.

Employer's Share of Adjustment. Enter the employer's share of the overpayment adjustment.