

## **Resident FICA Claims for UAMS residents during the years 1996-1999**

In 2000, UAMS filed claims for refunds of FICA taxes paid for tax years 1996 – 1999 on behalf of UAMS and each resident in an accredited residency program at UAMS during those years. It has taken the IRS about 10 years to decide that such refunds would be paid.

At the same time in 2000, UAMS ceased to collect FICA from Residents and neither Residents nor UAMS paid FICA tax to the federal government. This respite from the tax continued until April 1, 2005, when the IRS implemented new regulations and UAMS began collecting both resident and UAMS share of this tax.

The IRS has provided specific guidelines that UAMS must follow to have these claims paid. UAMS is in the process of complying with those guidelines. As yet there is no timetable for payment. New information will be posted here as it is received from the IRS.

At this time the most important step you can take is to provide your current address and phone number to the UAMS College of Medicine Alumni Association at <http://www.uams.edu/com/alumni/>, or by mail to UAMS College of Medicine, Medical Alumni Association, 4301 W. Markham St., # 642, Little Rock, AR 72205.

The link below is for IRS Frequently Asked Questions:

<http://www.irs.gov/charities/article/0,,id=219547,00.html>