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. 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.

At this time the most important step UAMS residents between 1996 - 1999 can take is to give a current mailing address to Deidre Connell at 501-526-5440 between 8:00 am and 5:00 pm Central time, Monday – Friday. Please leave a voice mail or e-mail with name and contact number if she does not answer.

From 2000 until 2005 UAMS ceased to collect FICA from residents. Neither residents nor UAMS paid FICA tax to the federal government during this time. On April 1, 2005 the IRS implemented new regulations and UAMS began again collecting both resident and UAMS share of this tax.

The link below is the IRS website information on medical resident FICA refund claims: