



**Second Notice – This is your final opportunity to participate as part of  
Barnes-Jewish Hospital's FICA Refund Claim**

January 15, 2011

**THIS IS A TIME SENSITIVE DOCUMENT  
YOU MUST RESPOND BY  
February 28, 2011 the "Mailing Deadline"**

Re: Medical Resident FICA Refund Claims

Dear Doctor,

This letter includes important information about certain taxes you paid during your residency, which may be refundable to you should you choose to participate in the refund claim filed by Barnes-Jewish Hospital. To participate in the refund claim, you must take timely actions as outlined in this letter. If you choose to take no action, taxes paid by you will not be refunded to you under Barnes-Jewish Hospital's refund claims.

**Background Information**

Barnes-Jewish Hospital has filed claims for refund of social security and Medicare taxes paid on wages earned for services performed by residents and fellows for tax periods January 1, 1995 through April 1, 2005. These taxes are Federal Insurance Contributions Act (FICA) taxes and the claims are referred to as Medical Resident FICA Refund Claims (or MR claims).

On March 2, 2010, the IRS announced it would honor the MR claims. The IRS website contains additional information which is available at <http://www.irs.gov/charities/article/0,,id=219548,00.html>. After we perfect our MR claims, the IRS will verify the amount of the MR claims and begin issuing refunds plus statutory interest. We cannot receive a refund of your portion of the FICA taxes that were withheld and paid on your behalf unless we have your written consent. If you do not consent to have Barnes-Jewish Hospital obtain your refund, you may be precluded from receiving any refund of the FICA taxes withheld and paid on your behalf because the time period for filing an individual claim for refund with the IRS may have expired. You should check with your personal tax advisor.

If you consent, Barnes-Jewish Hospital will file a refund claim on your behalf. Once the IRS has approved the refund and made payment to Barnes-Jewish Hospital, we will send you a check for your portion of the FICA tax refund approved by the IRS, plus statutory interest, to the address indicated on your returned consent form. The FICA tax refund itself is not taxable; however, the interest on the refund is taxable to you. Barnes-Jewish Hospital will file Form

1099-INT with the IRS and furnish a copy to you reflecting the interest paid to you as part of the refund. If you have a foreign address, the interest will be reported on IRS Form 1042-S and will be subject to 30% statutory withholding. You are responsible for reporting any interest paid to you on your federal tax return for the year in which you receive payment. We expect that the refund process will take many months to work through the IRS and for checks to be issued. This process may take more than a year to resolve.

In addition, if you consent, Barnes-Jewish Hospital will file Form W-2c, *Corrected Wage and Tax Statement*, with Social Security Administration (SSA), and furnish a copy to you for each tax year for which you receive a refund of FICA taxes. In most cases, Form W-2c will show a reduction in your earnings for social security coverage purposes in an amount equal to all the wages you were paid for services performed as a resident or fellow. Social security benefits are based on your earnings over your working lifetime. Accordingly, based on your personal circumstances, a refund could have a detrimental effect upon disability, survivors, or retirement benefits that you, or your family, are receiving or may seek to receive in the future. If you want information about the effect on your social security benefits, you should contact SSA directly at 1-800-772-1213 (toll free) before you return the consent form to us. If you call or visit a Social Security office, please have this letter with you. It will help SSA answer your questions. You might want to review your social security record before and after your refund has been processed. You can use your current Social Security Statement or you can request a copy of your Social Security Statement at the following link: <http://www.ssa.gov/mystatement>.

### **Consent Form**

To consent to receive your share of the refund from Barnes-Jewish Hospital, you must complete the enclosed Employee Consent Form, sign it, and send it along with any other required documents to:

**Barnes-Jewish Hospital  
BJH FICA Refund Claim  
MS 90-68-102  
One Barnes-Jewish Hospital Plaza  
St. Louis, MO 63110**

Your consent form must be postmarked no later than **February 28, 2011**. You may also email scans of the required documents to:

[FicaRefund@bjc.org](mailto:FicaRefund@bjc.org)

If you do not consent, or if your consent form is not received within five (5) business days after the Mailing Deadline, you will not be able to participate in the Barnes-Jewish Hospital MR claims.

If you have already claimed and received a refund or credit for FICA taxes that were withheld from resident wages, or if you filed an individual refund claim for

such FICA taxes and that claim is still pending with the IRS, then we will not be able to file your MR claim for the year(s) that you received a refund or credit or have a pending refund claim. This restriction does not apply if you filed a refund claim and it was rejected by the IRS. If we can file your MR claims for some years, but not others, check "Yes" for the years you are eligible or "No" for the years you are not eligible.

If you consent to be part of Barnes-Jewish Hospital's MR claim and the IRS determines that you are not eligible for a refund because you already received a refund based on an individual claim you filed, the IRS will not refund your share to us and this information may be disclosed to us.

**Name Change or Death (other required documents)**

If your name has changed since your residency, please provide legal documentation as to your name change (e.g. marriage certificate, divorce decree, etc.) with your signed consent form. If you are the personal representative of a deceased resident, please provide a copy of the death certificate as well as legal documentation as to your authority to represent the estate of the deceased resident.

This additional documentation should be submitted as an attachment to your completed consent form.

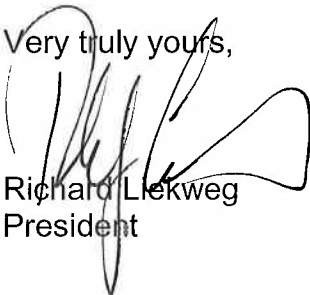
**Address Updates**

Please provide your current address on the return consent form. If you move after your consent form is submitted, and before you receive a refund check, please submit your new address to the BJH FICA Refund email account at [FicaRefund@bjc.org](mailto:FicaRefund@bjc.org). It is your responsibility to provide us with a current mailing address. Failure to submit your current address may delay the delivery of your refund check, or may result in your check being returned to us as undeliverable.

**Questions**

If you have any questions about this letter, you may email them to [FicaRefund@bjc.org](mailto:FicaRefund@bjc.org). Include your name and years of residency or fellowship in your email message.

Very truly yours,



Richard Liekweg  
President



Barnes-Jewish Hospital Resident FICA Tax Refund Claim
Employee Consent Form

Social Security Number (required by IRS):

Employee name: Last, first and middle initial

Prior name: If you changed your name because of marriage, divorce, etc., enter the name used when you were a medical resident.

Address: Number and street or P.O. box number, Apt. No, City, town or post office, 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.

Email: Phone:

For each year shown below, check "Yes" only if you were a resident or fellow in that year and you authorize Barnes-Jewish Hospital to collect the refund on your behalf, or "No" if you do not authorize Barnes-Jewish Hospital to collect the refund on your behalf.

Grid of years from 1995 to 2005 with Yes/No checkboxes. Note: ( For 2005, only the first quarter is eligible )

For each year I checked "Yes" above:

- I have not claimed and will not claim a refund or credit from the IRS for any overcollected FICA taxes from wages paid for services performed as a Barnes-Jewish Hospital resident or fellow, 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 or fellow 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 Barnes-Jewish Hospital to file a Resident FICA Refund Claim with the IRS on my behalf for refunds of FICA taxes that Barnes-Jewish Hospital withheld from my wages for services I performed as a resident.

SIGN HERE

Date:

Return your signed consent form and all required documents, postmarked no later than February 28, 2011 to:

Barnes-Jewish Hospital
BJH FICA Refund Claim
MS 90-68-102
One Barnes-Jewish Hospital Plaza
St. Louis, MO 63110

You may also email scans of this form and all required documents to FicaRefund@bjc.org

Keep a signed copy of the consent form for your records.