



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

September 15, 2003

Number: **INFO 2003-0249**
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CC:INTL:BR1: [REDACTED]
GENIN-148220-03
UIL# 7701.21-00

[REDACTED]

Dear [REDACTED]:

Reference: Refund of Social Security Tax Withheld

This is a general information letter in response to your letter, dated July 29, 2003. Please note that this general information letter is advisory only and has no binding effect on the Internal Revenue Service.

In your letter you state that you and your husband are United States permanent resident aliens ("green card holders"). You are currently living in India, but you previously resided in the United States and contributed to the United States social security system. You are requesting a refund of the social security taxes withheld from your income while you were living in the United States.

In your letter, you refer to an IRS document, 200235026, PRESP-165857-01, as the basis of your request. That document addressed the refund of U.S. income taxes withheld on payments of social security benefits to certain retirees who have retained their U.S. green cards, but who are currently living outside of the United States. In your case, you did not indicate that you are currently receiving benefit payments. Rather, you indicated that you contributed to social security while living and working in the United States.

Individuals must pay social security taxes on wages earned from employment in the United States unless their wages are specifically exempted. They are not entitled to refunds unless the tax was erroneously withheld. If you require a definitive

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determination of the law applicable to your particular facts, you may submit a request for a private letter ruling along with the applicable user fee, according to the rules set forth in section 8 of Revenue Procedure 2003-1, 2003-1 I.R.B. 1 (January 6, 2003), available at www.irs.gov/pub/irs-irbs/irb03-01.pdf.

Sincerely,

M. GRACE FLEEMAN
Senior Counsel, Branch 1
Associate Chief Counsel (International)