



University at Buffalo *The State University of New York*

Dear Former University at Buffalo Residents and Fellows:

We are pleased to inform you that the Internal Revenue Service (IRS) announced on March 2, 2010, that medical resident stipends are exempt from FICA taxes for tax periods before April 1, 2005 based on the "student FICA exception." A copy of the IRS announcement regarding the refund procedure can be accessed here: http://www.irs.gov/pub/irs-tege/nr-2010_25.pdf; as can the IRS Q&A document: <http://www.irs.gov/charities/article/0,,id=219547,00.html>.

University Medical Resident Services, P.C. (UMRS) has filed refund claims on behalf of its UB medical residents/fellows for stipends paid between January 1, 1996 and April 1, 2005. University Dental Resident Services, P.C. (UDRS) has filed refund claims on behalf of its UB dental residents/fellows for stipends paid between January 1, 1997 and April 1, 2005.

The IRS has agreed to process refund claims, and is now **requiring** medical or dental residents/fellows paid by UMRS or UDRS during these periods to sign and return documents (consents) provided to them by UMRS or UDRS in order to participate in the claim and receive their portion of the taxes to be refunded.

UMRS and UDRS wish to begin seeking refunds from the IRS as soon as possible. Therefore we are requesting that any former medical or dental resident/fellow paid by UMRS or UDRS during the time period noted above help us by submitting their **name, mailing address, email address** and the **dates of their residency and/or fellowship** to this secure email address: SUNYBuffaloFICA@ame1mail.deloitteonline.com. Please also use this email address to keep us advised of any changes to your mailing address or contact information.

If and when the IRS sends the refunds to UMRS/UDRS, we will issue checks to eligible medical and dental residents/fellows. At this time, we do not know when the documents will be mailed or when refunds will be received because the IRS claims submission process is just beginning. We are working with advisors at Deloitte Tax LLP to appropriately manage this process.

We will post updates related to the Medical and Dental Resident Refund Claims process as soon as we receive further information from the IRS.

We advise you to consult with your tax advisor regarding how participation in this program will impact you.

Thank you.

Donna M. Cummiskey
Director, GME Resource Management

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