

October 31, 2014

RESIDENT NAME

RESIDENT ADDRESS

RESIDENT CITY, STATE

RE: University of Cincinnati Medical Center, LLC FICA Medical Resident Refund Claims for Years 1997 through 1st Quarter 2005

Dear Former Resident:

You are receiving this letter because at some point, you provided University of Cincinnati Medical Center, LLC (UCMC) with your consent to seek a possible refund of FICA taxes paid while you were a resident/student and your “eligible” program period(s) were during calendar years 1997 through 1st quarter 2005.

The purpose of this letter is to advise that UCMC will begin the disbursement process for your share of the tax refunds received from the IRS for the years 1997 through 1st quarter 2005.

During the week of December 1, 2014, UCMC will begin mailing refund checks that will include the FICA taxes withheld from you during your eligible periods.

Our records indicate you are due refunds of FICA taxes as follows \$

The check will also include your share of the interest paid by the IRS. If you receive a refund for years 1999, 2000 and /or 2001, you will receive your share of interest earned by UCMC after previously allowed credits held by the IRS were made available to UCMC. The IRS did not pay interest on held credits for the years 1999, 2000, and/or 2001.

Your share of the interest is \$. This amount will be reported to you and the IRS on a 2014 Form 1099INT.

We will be mailing your check in the total amount of \$ via the United States Postal Service to your last updated address per our records (above).

The envelope containing your check will have a return address from:

UC Health
3200 Burnet Avenue
Cincinnati, OH 45229

Please watch your mail regularly for the envelope containing your check.

If your address, or name, has or will change, please use a copy of this letter and email or fax your changes to:

(1) EMAIL: uhifica@DELOITTE.com

(2) FAX: 614-233-6264

Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Phone: () _____ Email: _____

Your response will go to Deloitte Tax LLP. Deloitte Tax LLP is a professional service provider that is assisting University Hospital, Inc. with respect to the medical resident FICA refund claim process.

ADDITIONAL INFORMATION WILL BE MAILED TO YOU IN 2015

A 1099-INT and W-2 C's to report your adjusted FICA wages for each tax year, will be mailed to you early in 2015.

As a reminder, these are refunds of payroll taxes, not income taxes. Amounts you may receive that were FICA **taxes previously paid, are NOT TAXABLE** income. However, any amount you may receive that is **interest is TAXABLE** in the year received whether or not you receive a 1099-INT. Please consult with your own tax advisor.

Best Regards,
