



Department of the Treasury
Internal Revenue Service

Stop 6525 (AM CIS)
Kansas City MO 64999-0025

In reply refer to: 0936291261
Nov. 09, 2023 LTR 404C 0
***-**-2545 202212 30

00005342
BODC: WI

BRETT LACKEY & T MARTINDALE-LACKEY



025331

Taxpayer identification number: ***-**-2545
Tax periods: Dec. 31, 2022

Form: 1040

Dear Taxpayer:

Thank you for the inquiry dated Aug. 22, 2023.

We understand your concern about the excess Social Security/Railroad Retirement tax withheld from your wages for the tax periods shown above.

You claimed credit for excess Social Security/Railroad Retirement tax withheld by one employer. We cannot allow the credit of \$8,797.49 on your return.

By law, we require each employer to withhold tax from his or her employee as if he or she is their only employer. As a result, excess Social Security tax is sometimes withheld when employees have more than one employer. Even with only one employer, excess tax is sometimes mistakenly withheld.

If you worked for only one employer who mistakenly withheld more than the law required, you should ask that employer to repay the excess. If you worked for more than one employer and none of them withheld more than the law required, you should claim credit on your income tax return for any excess withheld.

If you worked for more than one employer and any one of them withheld more tax than the law required, you should ask each who did so to repay the excess the employer withheld. If you still paid more tax than the law required, you should claim credit for the remaining excess on your income tax return.

The law requires all employees, regardless of age, pay Social Security tax if they receive wages covered by Social Security. Even though you may be receiving Social Security benefits, or you have no income tax withheld from your wages because of exemptions, you must still pay Social Security tax on wages you receive that are subject to Social Security.