

Protective Claim for Refund

Attn: Internal Revenue Service

Date: ____/____/2020

Taxpayer's Name (and spouse, if filed jointly): _____

Full Address: _____

Taxpayer's Social Security or Tax ID Number: _____

Spouse's Social Security or Tax ID Number (if filed jointly): _____

Taxpayer's preferred phone number: _(____)_____-_____

Tax year(s): 2016, 2017, 2018 & 2019

This letter is a formal written Protective Claim for Refund of Additional Medicare Tax and/or Net Investment Income Tax and/or individual responsibility Health Insurance penalties paid for the tax year(s) 2016 - 2019. These taxes are contingent on the pending Supreme Court case California, et al., Petitioners vs. Texas, et al. No. 19-840 (U.S. Supreme Court) or any other Affordable Care Act cases.

One or more of these taxes were assessed and timely paid with my (our) individual income tax return Form 1040, under provisions of the Patient Protection and Affordable Care Act (ACA) of 2010.

- Additional Medicare Tax of 0.9% was assessed in total on Form 8959, Part IV, Line 18.
- Net Investment Income Tax was assessed in total on Form 8960, Part III, Line 17.
- Health care: individual mandate tax as assessed on Form 1040, Line 61 (2016-2018 only).

Upon favorable decision of this case, I am requesting a full refund of these assessed taxes and interest, as provided by law, on the principal amount of the tax overpayment.

Please contact me (us) if you need any additional information to process this claim.

Thank you.

Sincerely,

Taxpayer's signature

Spouse's signature (if joint)