

ATTN: Internal Revenue Service

Protective Claim for Refund

Taxpayer's Name: _____

Spouse's Name (if filed jointly): _____

Address: _____

Taxpayer's Social Security or Tax ID Number: _____

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

Tax Year: 2016 & 2017

Dear Internal Revenue Service,

Please accept this letter as my formal written Protective Claim for Refund of Additional Medicare Tax and/or Net Investment Income Tax liabilities paid for tax years 2016 & 2017. These taxes are contingent on pending Supreme Court Case California, et al., Petitioners vs. Texas, et al. No. 19-840 (U.S. Supreme Court). These taxes were assessed and timely paid with my individual income tax return form 1040, under provisions of the Patient Protection and Affordable Care Act (ACA) of 2010.

Additional Medicare Tax of .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.

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.

If you need any additional information to process my claim, please contact me at my address of record.

Thank you.

Sincerely,

Signature *Date*

Spouse's signature (if filed jointly) *Date*

Do not file this page with the IRS.

IF you live in:

THEN mail to:

Florida, Louisiana, Mississippi,
Texas

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0052

Alaska, Arkansas, California,
Hawaii, Illinois, Indiana, Iowa,
Michigan, Minnesota, Ohio,
Oklahoma, Washington, Wisconsin

Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0422

Arizona, Colorado, Idaho, Kansas,
Montana, Nebraska, Nevada, New
Mexico, North Dakota, Oregon,
South Dakota, Utah, Wyoming

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0052

Alabama, Connecticut, Delaware,
District of Columbia, Georgia,
Kentucky, Maine, Maryland,
Massachusetts, Missouri, New
Hampshire, New Jersey, New
York, North Carolina,
Pennsylvania, Rhode Island,
South Carolina, Tennessee,
Vermont, Virginia, West Virginia

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0052

A foreign country, U.S. possession
or territory*; or use an APO or FPO
address, or file Form 2555,
2555-EZ, or 4563; or are a
dual-status alien

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or
the Northern Mariana Islands, see Pub. 570.
