

Protective Claim for Refund

Attn: Internal Revenue Service

Date: _____

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

Address: _____

Social Security or Tax ID Number: _____

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

Taxpayer's phone number: _____

Tax years: 2016, 2017, 2018 and 2019

This letter is a formal written Protective Claim for Refund of Additional Medicare Tax and/or Net Investment Income Tax liabilities paid for tax years 2016, 2017, 2018 and 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).

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.

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)