

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 year(s): 2016 _____

This letter is a formal written Protective Claim for Refund of Additional Medicare Tax and/or Net Investment Income Tax liabilities paid for tax year(s) 2016. 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)

IF you live in:	THEN mail Form 1040-X and attachments 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