

For Individuals

**Protective Claim for Refund**

Attn: Internal Revenue Service

Date: \_\_\_\_\_

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): \_\_\_\_\_

Taxpayer's phone number: \_\_\_\_\_

Tax year: 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 2016.

These taxes are contingent on the pending U.S. Supreme Court case *California, et al., Petitioners vs. Texas, et al.*, Docket No. 19-840.

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 of 3.8% was assessed in total on Form 8960, Part III, Line 17.

Upon favorable decision of this case, I am (we are) 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 filed jointly)