

*For Trusts and Estates*

**Protective Claim for Refund**

Attn: Internal Revenue Service

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

Taxpayer's Name: \_\_\_\_\_

Address: \_\_\_\_\_

Taxpayer's Tax ID Number: \_\_\_\_\_

Fiduciary's phone number: \_\_\_\_\_

Tax year: 2016

This letter is a formal written Protective Claim for Refund of Net Investment Income Tax liability paid for tax year 2016.

This tax is contingent on the pending U.S. Supreme Court case *California, et al., Petitioners vs. Texas, et al.*, Docket No. 19-840.

This tax was assessed and timely paid with Form 1041 U.S. Income Tax Return for Estates and Trusts, under provisions of the Patient Protection and Affordable Care Act (ACA) of 2010.

Net Investment Income Tax of 3.8% was assessed in total on Form 8960, Part III, Line 21.

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

Please contact me, if you need any additional information to process this claim.

Thank you.

Sincerely,

\_\_\_\_\_

Fiduciary's signature and title