



STATEMENT OF GROUNDS FOR APPEAL OF HEALTH CARE PENALTY



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This is a notice that you must complete the enclosed form for appeals consideration.

Why did I receive this notice?

You requested an appeal of the Massachusetts health care penalty. Your 2020 income tax return has been processed without a penalty, pending the outcome of your appeal.

What should I do?

- Complete and return the attached Statement of Grounds for Appeal to us at the address listed on the form by March 21, 2021.
- After you return the completed form, we will submit it to the Massachusetts Health Connector (Health Connector), an independent state authority authorized to review appeal requests.

The Health Connector will review this form and supporting documentation. You may be required to attend a hearing with the Health Connector to explain your position. The Health Connector will then decide your appeal and notify you.

- If the Health Connector grants your appeal, no further action with the Department of Revenue is necessary, as your tax return has been processed without a penalty.
- If the Health Connector dismisses or denies your appeal, this notice will serve as your Notice of Intent to Assess. We will send you a bill for the penalty and you may be assessed an amount equal to one-half of the lowest cost health insurance plan available to you for each month you were uninsured, plus applicable interest back to the due date of the return without regard to extension. If you disagree with the Health Connector decision, you may file a complaint with the Superior Court in the county in which you reside or Suffolk County Superior Court.

What happens if I don't respond?

If you don't submit the completed form by March 21, 2021, your appeal will be dismissed and you will receive a bill for the tax penalty.



Letter ID: [REDACTED]
Notice Date: February 19, 2021
Case ID: [REDACTED]

What if I have questions?

For any questions, call us at (617) 887-6367 or toll-free in Massachusetts at (800) 392-6089, Monday through Friday, 9:00 a.m. to 4:00 p.m.

Where can I find additional information?

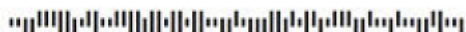
All adult Massachusetts residents must be enrolled in a health insurance plan that meets creditable coverage standards or face a significant penalty. We urge you to purchase health insurance that provides the required level of benefits, or, if you are financially eligible, to apply for government-subsidized health insurance.

To learn more about good quality, reasonable priced insurance products that meet the new requirements, visit mahealthconnector.org or call 1-877-623-6765 (TTY: 1-877-623-7773).

Visit us online!

Visit mass.gov/dor to learn more about Massachusetts tax laws and DOR policies and procedures, including your Taxpayer Bill of Rights, and MassTaxConnect for easy access to your account:

- Review or update your account
- Contact us using e-message
- Sign up for e-billing to save paper
- Make payments or set up autopay



Letter ID: [REDACTED]
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Statement of Grounds for Appeal

How to File

We must receive the Statement of Grounds for Appeal, properly completed, with supporting documentation, no later than March 21, 2021. If this form is received past that date, your appeal will be dismissed and you will be billed for the tax penalty. Mail this form and any other materials for us to consider to: Massachusetts Department of Revenue, PO Box 7016, Boston, MA 02204. Keep a copy for your records. Complete this form in blue or black ink. Don't use a highlighter on any documents you send.

Who is Appealing

☐ Check here if appealing

Name of Taxpayer/Appellant No. 1 (First, Last)

☐ Check here if appealing

Name of Taxpayer/Appellant No. 2 (First, Last)

Contact Information

Provide the mailing address for which you want all correspondence to be sent regarding this request. You must notify the Health Connector of any change of address during your appeal. The Health Connector will be sending you important information about your appeal, and if you don't respond, your appeal will be dismissed.

Street

City/town

State

Zip code

Phone number

Hearing Information

If the Health Connector is unable to approve your appeal based on the information you provide, the Health Connector will schedule a hearing for you. You will receive a notice in the mail at least 10 calendar days before the hearing telling you the date, time and method of the hearing (usually by phone). Hearings are held Monday-Friday between 9:00 a.m and 4.30 p.m. If you don't reschedule or appear on time at the hearing without good cause, your appeal will be dismissed. At the hearing, you may be represented by a lawyer or by a designated representative at your own expense, but a representative is not required. If you don't understand English and/or are hearing or sight impaired, check the box below to request an interpreter or assistive device. This hearing applies to you and/or your spouse, if married filing jointly.

☐ Check here if you need an interpreter/assistive device to be provided by the Health Connector at your hearing, and state specifically what language/device you need. Failure to provide this information in advance may delay your hearing and the outcome of your appeal.



Letter ID: [REDACTED]
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Statement of Grounds for Appeal

On your tax return, you asserted that you had access to affordable insurance through your employer, through the private market, or through a government program (such as MassHealth or the Health Connector). Review the grounds for appeal below and attach an explanation of why you were uninsured. **Include documentation to support your claim(s).** Provide copies as originals won't be returned.

The Health Connector will make its determination based on the evidence you provide. Failure to provide an explanation will result in the denial of your appeal. You may establish that health insurance was not affordable to you, despite the law, because in 2020 you experienced one or more of the following hardships. Check all that apply.

- ☐ During 2020, you were homeless; more than 30 days in arrears in rent or mortgage payments; or received an eviction or foreclosure notice. *Provide a copy of an eviction or foreclosure notice, or other proof to support your claim.*
- ☐ During 2020, you received a shut-off notice; were shut off; or were refused delivery of essential utilities (gas, electric, heating oil, water, primary telephone). Shut off or delivery refusal must be for essential services only. *Provide a copy of a shut-off notice (not a late notice) or other similar correspondence from the utility company.*
- ☐ During 2020, the expense of purchasing health insurance would have caused a serious deprivation of food, shelter, clothing or other necessities. *Provide proof to show additional expenses above and beyond that which your income would cover. If you were eligible to receive government subsidized insurance, explain why obtaining that would cause serious deprivation.*
- ☐ During 2020, you incurred a fire, flood, natural disaster or other unexpected natural or human-caused event causing substantial household or personal damage to/for you. *Provide copies of insurance claims, correspondence, reports, or other proof.*
- ☐ During 2020, you incurred a significant, unexpected increase in essential expenses resulting directly from the consequences of: domestic violence; the death of a spouse, family member or partner with primary responsibility for child care where household expenses were shared; the sudden responsibility for providing full care for an aging parent or other family member, including a major, extended illness of a child that required you to hire a full-time caretaker for the child. *Provide proof such as death certificates, verification of family relationship, medical letters, or any other proof.*
- ☐ During 2020, you purchased health insurance that didn't meet minimum creditable coverage standards because that is what your employer offered, and you felt that your circumstances prevented you from buying other insurance that met the requirements. *Provide a copy of the covered services summary from your insurance policy as well as an explanation of documents showing that your income and expenses wouldn't have allowed you to purchase a compliant plan.*
- ☐ Other. During 2020 other circumstances, such as: applying the Affordability Tables in Schedule HC to you is inequitable (for example, because of family size); that you were unable to obtain government-subsidized insurance even though your income qualified you; or that you didn't reside in Massachusetts during your period of uninsurance. *Provide proof such as denial letters, bills from an out-of-state address during the relevant time period, or other proof.*

Under penalties of perjury, I (we) declare that to the best of my (our) knowledge and belief, the facts presented in this form and all accompanying statements and attachments are true, correct and complete.

_____ Name of Appellant No. 1 (print)	_____ Signature of Appellant No. 1	_____ Date
_____ Name of Appellant No. 2 (print)	_____ Signature of Appellant No. 2	_____ Date

Return pages 3 and 4 of the Statement of Grounds, along with your supporting statement and documents to:
Massachusetts Department of Revenue, PO Box 7016, Boston, MA 02204.