IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS WICHITA FALLS DIVISION

TEXAS, KANSAS. LOUISIANA, INDIANA. WISCONSIN, and NEBRASKA, Plaintiffs. CIVIL ACTION NO. 7:15-CV-00151-O v. § § UNITED STATES OF AMERICA, UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES, ALEX M. AZAR II, in his Official Capacity as SECRETARY OF HEALTH AND HUMAN SERVICES, UNITED § § STATES INTERNAL REVENUE SERVICE, and DAVID J. KAUTTER, in his Official Capacity as ACTING COMMISSIONER OF INTERNAL § § REVENUE, Defendants.

SUPPLEMENTAL DECLARATION OF GRETA RYMAL

My name is Greta Rymal and I am over the age of 18 and fully competent to make this declaration and state the following:

 As demonstrated by my prior testimony, ECF No. 54-1 at 1038-92; Pls. App. 1038-92, I am the Deputy Executive Commissioner of Financial Services with Texas Health and Human Services Commission (HHSC). My job duties include

- 6. Exhibit D is a true and correct copy of the third Form 843 Texas filed with the Internal Revenue Service, along with a true and correct copy of the cover letter that accompanied it.
- 7. Since receiving the letter from the Internal Revenue Service (Exhibit B), HHSC has received no further written or other communication from the Internal Revenue Service pertaining to a Form 843 or refunding or otherwise returning all or any of the Health Insurance Providers Fees that Texas paid.
- 8. Since receiving the letter from the Internal Revenue Service (Exhibit B), HHSC has received no money from the U.S. Department of the Treasury that reflects a response to the filing of our Form 843 or otherwise refunding or returning all or any of the Health Insurance Providers Fees that Texas paid.
- 9. By and through this Declaration, I hereby incorporate by reference the attached exhibits and provide the same as if done so in open court, or otherwise under oath.
- Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this the 11th day of May, 2018.

Greta Rymal

	##F (11)	
Case 7:15-cv-0015	SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
	 Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse 	A. Signature Agent Addresse
	so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits.	B. Received by (Printed Name) C. Date of Deliver
TEXAS	1. Article Addressed to: DEPARTMENT OF TREASURY INTERNAL REVENAGE SERVICE 1973 NJETH RUUNWHITE BE MAIL STOP 4916IPF	
	0.0EN UT 84404	4. Restricted Delivery? (Extra Fee) ☐ Yes
October 19, 2015	2. Article Number 7003	1680 0002 1989 8729
	PS Form 3811, February 2004 Domestic F	eturn Receipt 102595-02-M-15-

Department of Treasury Internal Revenue Service 1973 North Rulon White Boulevard Mail Stop 4916 IPF Ogden UT 84404

Re: Claim for Refund and Request for Abatement

Dear Sir/Madam:

Enclosed please find Texas Health and Human Services Commission's Claim for Refund and Request for Abatement.

Sincerely,

Dianne Purcell Legal Assistant 512/424-6968

RH:dhp

Attachment

Texas Exhibit A

U.S. Postal Servicem

CERTIFIED MAIL. RECEIPT

(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our wabsite at www.usps.comb

Postage

Return Recipit Fee (Endorsement Required)

Total Postage & Fees

Total Postage & Fees

Sent To

City, State, ZiP44

PS Form 3500, June 2002

See Reverse for Instructions

P. O. Box 13247 • Austin, Texas 78711 • 4900 North Lamar, A

Case 7:15-cv-00151-01 pocument 96 Filed 05/21/18, Page 4 of 49 PageID 4240 Health Insurance Providen

(Rev. August 2011)

Claim for Refund and Request for Abatement

OMB No. 1545-0024

Department of the Treasury Internal Revenue Service

► See separate instructions.

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(c)	a refund or abatement o	of interest, pen	alties, or additions	to tax for one of the	reasons s	shown on line 5a	
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(b)	a refund of excise taxes	based on the	nontaxable use or	sale of fuels, or			
(c)	an overpayment of excis	e taxes report	ted on Form(s) 11-	C, 720, 730, or 2290).		
Name(s)					•	Your social secur	ity number
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RS Department of the Treasury Livese ԱԿ հետա 151-0 Document 96 Filed 05/21/18 Page 5 of 49 PageID 4241 1973 Rulon White Blvd M/S 4916 **DGDEN UT 84201-0038**

In reply refer to: 0435227736 Feb. 19, 2016 LTR 96C 74-2638006 201409 79

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BODC: TE

HEALTH AND HUMAN SERVICES % MIKE MARKL 1106 CLAYTON LN STE 101E AUSTIN TX 78723-1033

Received FEB 2 2 2016 Payroll -Time Labor and Leave

000701

Employer identification number: 74-2638006

Dear Taxpayer:

We received your Form 843, Claim for Refund and Request for Abatement, for the 2014 Health Insurance Provider Fee (IPF) year.

If you have questions, you can call Claim Representative at 1-616-365-4617 between 8:00 a.m. and 4:00 p.m. ET.

If you prefer, you can write to us at the address at the top of the first page of this letter.

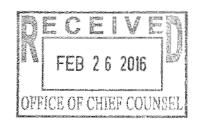
When you write, include a copy of this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

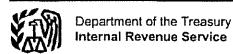
Telephone N	Number	()	Hours
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Sincerely yours,

Ginni L. Redfern Program Manager, AM OPS 1

Texas Exhibit B





Notice 1155 (CG/EN/SP)

Disaster Relief from the IRS

If you have been impacted by the recent disaster in your area and are unable to meet your tax obligations, the IRS may be able to assist with payment and filing extensions, and if qualified, with an expedited tax refund for casualty losses. Please call the IRS Disaster Hotline at 1-866-562-5227 to find out what type of administrative tax relief is available.



For assistance in calculating any disaster loss, please call 1-800-829-3676 and order Publication 2194, Disaster Resource Guide for Individuals and Businesses. If you have access to the Internet you may log on to www.irs.gov and use the keyword "disaster" to view additional information.

Aviso 1155

Alivio de Desastre por parte del IRS

Si usted ha sido impactado por el reciente desastre en su área y no ha podido cumplir con sus obligaciones tributarias, el IRS podría ayudarle a extender el término para el pago y la presentación, y si califica, con un reembolso rápido del impuesto por las pérdidas fortuitas. Por favor llame a la Línea de Emergencia del IRS al 1-866-562-5227, para averiguar qué tipo de alivio administrativo tributario está disponible.

Para ayudarle a calcular cualquier pérdida fortuita, por favor llame al 1-800-829-3676, y ordene la Publicación 2194, Disaster Resource Guide for Individuals and Businesses (Guia de recursos en casos de desastres para personas y negocios), en inglés. Si usted tiene acceso al Internet conéctese con la página del IRS en www.irs.gov, y use la palabra clave "desastre" (disaster), para ver la información adicional.

000701

1973 Rulon White Blvd M/S 4916 OGDEN UT 84201-0038

000701.485464.305178.22765 1 MB 0.439 699



HEALTH AND HUMAN SERVICES % MIKE MARKL 1106 CLAYTON LN STE 101E AUSTIN TX 78723-1033

000701

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window. 0435227736

BODCD-TE

Use for payments

Letter Number: LTR0096C Letter Date : 2016-02-19

Tax Period : 201409

742638006

HEALTH AND HUMAN SERVICES % MIKE MARKL 1106 CLAYTON LN STE 101E AUSTIN TX 78723-1033

INTERNAL REVENUE SERVICE
1973 Rulon White Blvd M/S 4916
OGDEN UT 84201-0038

Case 7:15-cv-00151-O Document 96 Filed 05/21/DecestPage Sip NAS suprage December 21/DecestPage Sip NAS suprage December 21/December 21/December

Re: Claims for Refund and Request for Abatement

Dear Sir/Madam:

Ogden, Utah 84404

Enclosed please find Texas Health and Human Services Commission's Claims for Refund and Request for Abatement.

Sincerely,

Patricia Winkler Legal Assistant 512/424-6530

LTP: tp

2 Attachments

Texas Exhibit C

Case 7;15-cv-00151-O Document 96 Filed 05/21/18 Page 9 of 49 PageID 4245

843

Claim for Refund and Request for Abatement

(Rev. August 2011)
Department of the Treasury
Internal Revenue Service

➤ See separate instructions.

OMB No. 1545-0024

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the
 appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or

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Texas	Health	and Human S	ervices Commiss	ion						
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4900 N	I. Lam	ar Bivd.						_		
City or	town,	state, and ZIP c	ode					Emplo	yer identificati	on number (EIN)
Austin	, TX 7	8751							74263	8006
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Case 7:15-cv-00151-O Document 96 Filed 05/21/18 Page 10 of 49 PageID 4246

Claim for Refund and Request for Abatement

OMB No. 1545-0024

(Rev. August 2011) Department of the Treasur Internal Revenue Service

▶ See separate instructions.

Use Form 843 if your claim or request involves:

- a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- an abatement of FUTA tax or certain excise taxes, or
- a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return).

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	on line 2. If you	need more space, atta	ach additional sheets	3.				
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IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS WICHITA FALLS DIVISION

TEXAS, KANSAS, LOUISIANA, INDIANA, WISCONSIN, and NEBRASKA, Plaintiffs, CIVIL ACTION NO. 7:15-CV-00151-O v. UNITED STATES OF AMERICA, UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES, ALEX M. AZAR, II, in his Official Capacity as SECRETARY OF HEALTH AND HUMAN SERVICES, UNITED STATES INTERNAL REVENUE SERVICE, and DAVID J. KAUTTER, in his Official Capacity as ACTING COMMISSIONER OF INTERNAL REVENUE, Defendants.

DECLARATION OF MATTHEW VAN PATTON

My name is Matthew Van Patton and I am over the age of 18 and fully competent to make this declaration and state the following:

- I am the Director of the Nebraska Department of Health and Human Services (DHHS), Division of Medicaid and Long-Term Care (MLTC). My job duties include overseeing all aspects of the administration of the medical assistance program generally known as Nebraska Medicaid. I have held this position since March 1, 2018.
- 2. A copy of documents maintained by DHHS MLTC regarding our application for a refund from the federal government regarding the Health Insurance Providers Fees paid by Nebraska for tax years 2014, 2015, and 2016 are attached hereto as Exhibits A, B, and C. We do not expect to ask for a refund of the Health Insurance Providers Fees for tax year 2017, as Congress withheld the application of the Health Insurance Providers Fee for 2017.
- 3. These documents are true and correct copies of records maintained by DHHS MLTC, which I am authorized to certify as true and correct. These records are kept by DHHS MLTC in the regular course of our business. Furthermore, it was in the regular course of the business of DHHS MLTC that employees of DHHS MLTC, with knowledge of the information recorded made, transmitted, received, or otherwise archived the information to be included in the record. Finally, these records were created, received, and/or archived at or near the time of the acts, events, conditions, or information recorded in the records.
- 4. Exhibit A is a true and correct copy of the Form 843 Nebraska filed with the Internal Revenue Service for tax year 2014. Exhibit B is a true and correct copy of the Form 843 Nebraska filed with the Internal Revenue Service for tax year 2015. Exhibit C is a true and correct copy of the Form 843 Nebraska filed with

- the Internal Revenue Service for tax year 2016. Exhibit D is a true and correct copy of the cover letter that accompanied Exhibits A, B, and C.
- 5. By and through this Declaration, I hereby incorporate by reference the attached exhibits and provide the same as if done so in open court, or otherwise under oath.
- 6. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this the 14th day of May, 2018.

Matthew Van Patton

NEBRASKA

Good Life. Great Mission.

DEPT. OF HEALTH AND HUMAN SERVICES



Pete Ricketts, Governor

May 14, 2018

Department of Treasury Internal Revenue Service 1973 North Rulon White Boulevard Mail Stop 4916 IPF Ogden, UT 84404

via Certified Mail 7018 0360 0001 4774 9173

RE: Claim for Refund and Request for Abatement

Dear Sir/Madam:

Enclosed please find Nebraska Department of Health and Human Services Commission's Claim for Refund and Request for Abatement.

Sincerely,

Attachment

Michael Michalski
Chief Financial Officer
DHHS Financial Services

Nebraska Exhibit A

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8	so that we can return the card to you.
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1. /	•

_	on the front if space permits.
1.	Department of Treasury Internal Revenue Service 1973 North Rulon White Boulevard Mail Stop 4916 IPF Ogden, UT 84404

SENDER: COMPLETE THIS SECTION

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2. Article Number (Transfer from service label)

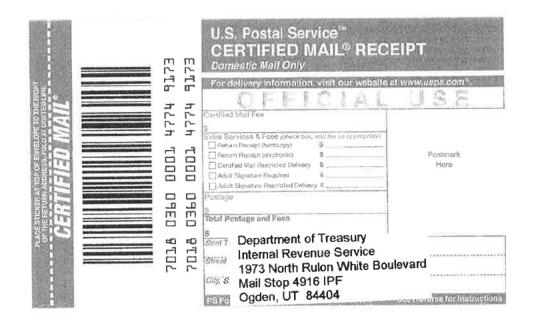
7018 0360 0001 4774 5173

COMPLETE THIS SECTION ON	DELIVERY
A. Signature	☐ Agent
X	Addressee -
B. Received by (Printed Name)	C. Date of Delivery
Is delivery address different from If YES, enter delivery address	
Service Type Adult Signature Adult Signature Adult Signature Restricted Delivery Certified Mail® Certified Mail Restricted Delivery Collect on Delivery Restricted Delivery Collect on Delivery Restricted Delivery	☐ Priority Mell Express® ☐ Registered Mell™ ☐ Registered Mail Restricted Delivery ☐ Return Receipt for Merchandise ☐ Signature Confirmation™

il Restricted Delivery

PS Form 3811, July 2015 PSN 7530-02-000-9053

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Form **843** (Rev. August 2011)

Claim for Refund and Request for Abatement

OMB No. 1545-0024

(Rev. August 2011)
Department of the Treasury
Internal Revenue Service

See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

 an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),

	appropriate amended tax return),		
(b)	a refund of excise taxes based on the no an overpayment of excise taxes reported		200
(c) Name(s)	an overpayment of excise taxes reported	on Form(s) 11-C, 720, 730, 672	Your social security number
The second second	a Department of Health and Human Service:	s	Tour South Suburity Harrison
	(number, street, and room or suite no.)		Spouse's social security number
	tennial Mall South		0.000 months (0.000 months)
	wn, state, and ZIP code		Employer identification number (EIN)
	NE 68508		47-0491233
Name an	d address shown on return if different from abo	ove	Daytime telephone number
	Period. Prepare a separate Form 843 for e		
	rom January 1, 2013	to December 31,	
i	s related.		ed or to which the interest, penalty, or addition to tax
	Employment Estate	Gift Ex	
	Type of penalty. If the claim or request in pased (see instructions). IRC section:	nvolves a penalty, enter the Inte	ernal Revenue Code section on which the penalty is
		Check the box that indicates yo	our reason for the request for refund or abatement. (If
	none apply, go to line 6.)		
L	Interest was assessed as a result of IR	,	
Ĺ	A penalty or addition to tax was the res		
ι	 Reasonable cause or other reason all assessing a penalty or addition to tax. 	llowed under the law (other the	an erroneous written advice) can be shown for not
h /			
b (Date(s) of payment(s) ►		
6 (Original return. Indicate the type of fee or	return, if any, filed to which the	tax, interest, penalty, or addition to tax relates.
		940 941	943 945
		1120 4720	✓ Other (specify) ► ACA sec. 9010 fee
			ved and show the computation of the amount shown
(on line 2. If you need more space, attach a	additional sheets.	
			States through their Medicaid and CHIP Managed Care e, and is an unconstitutional delegation to a private
	re. If you are filing Form 843 to request a refiled by corporations must be signed by a co		nt return, both you and your spouse must sign the claim and the officer's title must be shown.
Under per	naities of perjury. I declare that I have examined this	claim, including accompanying schedules	s and statements, and, to the best of my knowledge and belief, it is
true, corre	ect, and complete. Declaration of preparer (other than	taxpayer) is based on all information of w	hich preparer has any knowledge.
Signature	Title, if applicable. Claims by corporations must be a	Chill Tinancial of	S/14/2018 Date
Signature	(spouse, if joint return)		Date
Paid	Print/Type preparer's name	Preparer's signature	Date Check if self-employed
Prepa Use 0			Firm's EIN ▶
USE C	Firm's address >		Phone no.
Com Date	acy Act and Paperwork Reduction Act Notic	e see senarate instructions	Cat, No. 10180R Form 843 (Rev. 8-2011

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Farm **843** (Rev. August 2011)

Claim for Refund and Request for Abatement

OMB No. 1545-0024

(Rev. August 2011) Department of the Treasury Internal Revenue Service

See separate instructions.

Use Form 843 if your claim or request involves:

(a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,

- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

(a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),

(b) (c)	a refund of excise taxes base an overpayment of excise tax			290		
Name(s		es reported on rosm(s)	1 0, 720, 730, 01 22		Your social security	number
	". ska Department of Health and Hun	nan Services				
	s (number, street, and room or suite				Spouse's social sec	curity number
301 Ce	entennial Mall South					
City or	town, state, and ZIP code				Employer identifica	tion number (EIN)
Lincol	n, NE 68508				47-04	491233
Name a	and address shown on return if differ	ent from above			Daytime telephone	number
1	Period. Prepare a separate For					e refunded or abated:
_	From January 1, 20		December 31, 2		\$	12.075,744
3	Type of tax or fee. Indicate the is related.	e type of tax or fee to be	refunded or abate	d or to which th	ne interest, p e nalt	y, or addition to tax
		state Gift	☐ Exc		☐ Income	✓ Fee
4	Type of penalty. If the claim of based (see instructions). IRC see		nalty, enter t he inte	rnal Revenue C	ode section on v	vhich the penalty is
5a	Interest, penalties, and addition none apply, go to line 6.)	ons to tax. Check the bo	ox that indicates yo	ur reason for th	e request for refu	nd or abatement. (If
	Interest was assessed as a	result of IRS errors or de	lavs.			
	A penalty or addition to tax		,	om the IRS.		
	☐ Reasonable cause or other	r reason allowed under	the law (other tha	n erroneous w	ritten advice) car	be shown for not
	assessing a penalty or addit	tion to tax,				
b	Date(s) of payment(s)					
6	Original return. Indicate the ty	· _ ·				
	706 709	☐ 940 ☐ 1100	941	943		945
7	990-PF 1040	1120	4720			sec. 9010 fee
,	explanation. Explain why you for line 2. If you need more span			red and show ti	ne computation o	the amount snown
	ealth Insurance Provider's Fee und izations is an unconstitutional tax	der the Affordable Care Ac	t as applied to the S			
	ture. If you are filing Form 843 to r					
	s filed by corporations must be sign					
Under p	penalties of perjury, I declare that I have e mect, and complete. Declaration of prepar	examined this claim, including a rec (other than laxpayer) is base	ccompanying schedules d on all information of wh	and statements, an	nd, to the best of my k ov knowledge.	inowledge and belief, it is
m.	ister Michalel	Milled Imane	ia (Office)	2	, ,	114/2018
Signatu	re (Title, if applicable, Claims by corporati	ons must be signed by an office	ur.)		Date	
Signatu	re (spouse, if joint return)		***********	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Date	**************
Paid	Print/Type preparer's name	Preparer's sign	nature	Date	Check self-employ	1.60
	Orles Firm's name				Firm's EIN	
Use	Firm's address				Phone no.	
For Pr	ivacy Act and Panerwork Reduction	on Act Notice, see senarat	e instructions.	Cat No.	•	Form 843 (Rev. 8 2011)

Nebraska Exhibit B

Claim for Refund and Request for Abatement

OMB No. 1545 0024

(Rev. August 2011) Department of the Treasury Internal Revenue Service

► See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

(a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the

	appropriate amended tax return),			,			
(b)	a refund of excise taxes based on t	he nontaxable use or s	ale of fuels	. or			
(c)	an overpayment of excise taxes rep						
Name(s		•			Your social s	security number	
Nebras	ska Department of Health and Human Se	ervices					
Address	s (number, street, and room or suite no.)				Spouse's so	icial security number	
301 Ce	entennial Mall South						
City or 1	town, state, and ZIP code				Employer id	entification number (EIN)	
Lincol	n, NE 68508					47-0491233	
Name a	and address shown on return if different fro	m above			Daytime tele	phone number	
1	Period. Prepare a separate Form 843	3 for each tax period or	fee year.	The year wit)	2 Amour	nt to be refunded or abat	ed:
	From January 1, 2015	to	December	31, 2015	\$	11,725,0)67
3	Type of tax or fee. Indicate the type	of tax or fee to be refu	unded or al	pated or to which t	ne interest,	penalty, or addition to	tax
	is related.						
	☐ Employment ☐ Estate	☐ Gift		Excise	☐ Incom	e 🗸 Fee	
4	Type of penalty. If the claim or req	uest involves a penalty	, enter the	Internal Revenue	Code sectio	n on which the penalt	y is
	based (see instructions). IRC section	:					
5a	Interest, penalties, and additions t	o tax. Check the box the	nat indicate	s your reason for th	ne request f	or refund or abatement	. (11
	none apply, go to line 6.)						
	☐ Interest was assessed as a result	of IRS errors or delays	•				
	☐ A penalty or addition to tax was t	he result of erroneous	written advi	ce from the IRS.			
	Reasonable cause or other reas	son allowed under the	law (other	than erroneous w	ritten advic	e) can be shown for	not
	assessing a penalty or addition to	o tax.					
b	Date(s) of payment(s) ▶						
6	Original return. Indicate the type of	fee or return, if any, file	ed to which	the tax, interest, p	enalty, or ac	dition to tax relates.	
	☐ 706 ☐ 709	940	941	943		945	
	☐ 990-PF ☐ 1040	<u> </u>	□ 4720			ACA sec. 9010 fee	
7	Explanation. Explain why you believ		should be	allowed and show t	he computa	ition of the amount sho	wr
	on line 2. If you need more space, at	tach additional sheets.					
The He	ealth Insurance Provider's Fee under the	e Affordable Care Act as	applied to t	he States through th	eir Medicaid	and CHIP Managed Car	e
Organ	izations is an unconstitutional tax on a	sovereign, is unconstitu	tionally coe	rcive, and is an unco	nstitutional	delegation to a private	
entity.	•						
_	ture. If you are filing Form 843 to reques		•		•		aim
	filed by corporations must be signed by			•			
Under p	penalties of perjury. I declare that I have examine	ed this claim, includingaccon	npanyi ng sche	dules and statements, a	nd, to the best	of my knowledge and belief	it is
	rrect, and complete. Declaration of preparer (oth				ly knowledge.	Elulla al	,
	char Michelen, 1		isil of	19 cci		2/14/1018	
Signatur	re (fille, if applicable, Claims by corporations mu	ust be signed by an officer.)	U			Date	
Signatur	re (spouse, if joint return)					Date	-
Paid	Print/Type preparer's name	Preparer's signature)	Date	Che	ck I if PTIN	
Prep	arer					employed	
Use					Fir ms EN	•	
	Firm's address				Phone no.		
For Pri	ivacy Act and Paperwork Reduction Act	Notice, see separate ins	structions.	Cat. No.	10180R	Form 843 (Rev. 8-2	011

IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS WICHITA FALLS DIVISION

STATE OF TEXAS STATE OF KANSAS STATE OF LOUISIANA STATE OF INDIANA STATE OF WISCONSIN STATE OF NEBRASKA	
Plaintiffs,	§
v.	§ § CIVIL ACTION NO. 7:15-CV-00151-O §
UNITED STATES OF AMERICA, UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES, SYLVIA BURWELL, in her Official Capacity as SECRETARY OF HEALTH AND HUMAN SERVICES, UNITED STATES INTERNAL REVENUE SERVICE, and JOHN KOSKINEN, in his Official Capacity as COMMISSIONER OF INTERNAL REVENUE, Defendants.	

DECLARATION OF HEATHER SMITH

- 1. My name is Heather K. Smith, and I am over the age of eighteen, and am fully competent to make this Declaration.
- 2. Since January 8, 2018, I have served as the Administrator of the Division of Medicaid Services with the Wisconsin Department of Health Services (DHS) and also serve as the Wisconsin Medicaid Director. My current job duties include:
 - a. Director of Wisconsin Medicaid program, providing health and long term care services to over 1.2 million members with a biennial budget of over \$18.6 billion.
 - b. Administrator of the division responsible for delivery, administration and policy development of the Supplemental Nutritional Assistance Program (SNAP), providing assistance to over 800,000 Wisconsin residents with an annual budget of over \$1 billion.
- 3. A copy of documents maintained by DHS regarding our application for a refund from the federal government regarding the Health Insurance Providers Fees paid by Wisconsin for tax year 2014, 2015, and 2016 are attached hereto as Exhibits A, B, and C. We do not expect to ask for a refund of the Health Insurance Providers Fees for tax year 2017 as Congress withheld the application of the Health Insurance Providers Fee for 2017.
- 4. These documents are true and correct copies of records maintained by DHS, which I am authorized to certify as true and correct. These records are kept by DHS in the regular course of our business. Furthermore, it was in the regular course of the business of DHS that employees of DHS, with knowledge of the information recorded made, transmitted, received, or otherwise archived the information to be included in the record. Finally, these records were created, received, and/or archived at or near the time of the acts, events, conditions, or information recorded in the records.
- 5. Exhibit A is a true and correct copy of the Form 843 Wisconsin filed with the Internal Revenue Service, along with a true and correct copy of the cover letter that accompanied it, for tax year 2014. Exhibit B is a true and correct copy of the Form 843 Wisconsin filed with the Internal Revenue Service, along with a true and correct copy of the cover letter that accompanied it, for tax year 2015. Exhibit C is a true and correct copy of the Form 843 Wisconsin filed with the Internal

Revenue Service, along with a true and correct copy of the cover letter that accompanied it, for tax year 2016.

- 6. I am aware that Texas previously filed a Form 843 at the time the lawsuit was commenced and that Texas has heard nothing from IRS.
- 7. By and through this Declaration, I hereby incorporate by reference the attached exhibits and provide the same as if done so in open court, or otherwise under oath.
- 8. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this the 9 day of May, 2018

Heather K. Smith

ANNUAL CASE 7:15-CV-00151-09 Document 96 Philed 05/21/18

(Rev. August 2011) Department of the Treasury Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

► See separate instructions.

H	se	Form	843	if your	claim	or	request	involves

- a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- an abatement of FUTA tax or certain excise taxes, or
- a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),

(b) (c)	a refund of excis	se taxes based on	the nontaxable use ported on Form(s) 1	or sale of fuels, or 1-C 720 730 or 23	290.			
Vame(Of excise taxes re	ported off Formally F	1 0, 120, 100, 01 21		Your social s	ecurity num	ber
,	੍ਰ of Wisconsin - Depai	rtment of Health Se	rvices					
	ss (number, street, and					Spouse's so	cial security	number
	t Wilson Street							
City or	town, state, and ZIP	code				Employer ide		, ,
	on, Wisconsin 53707						47-457134	
Vame	and address shown or	n return if different fr	om above			Daytime tele	phone numb	er
							(608) 266-18	
1			3 for each tax perio			2 Amoun		ided or abated:
	From	January 1, 2014	to	December 31, 2		Þ		\$27,098,549.00
3	Type of tax or fee is related.	e. Indicate the typ	e of tax or fee to be	refunded or abated	d or to which t	ne interest,	benaity, or	addition to tax
	☐ Employment	☐ Estate		☐ Exc		☐ Income		√ Fee
4	based (see instruc	tions), IRC section	juest involves a per					
5a	Interest, penalties none apply, go to		to tax. Check the bo	ox that indicates you	ur reason for th	ne request fo	or refund or	abatement. (If
	A penalty or ac	ddition to tax was	t of IRS errors or de the result of erroned son allowed under o tax.	us written advice fr	om the IRS. n erroneous w	ritten advic	e) can be s	shown for not
b	Date(s) of paymen	t(s) 🕨						
6	Original return. In	dicate the type of	fee or return, if any	, filed to which the	tax, interest, pe	enalty, or ad	dition to tax	relates.
	706	☐ 709	940	941	943		945	
	☐ 990-PF	1040	□ 1120	☐ 4720		(specify) 🟲		
7	Explanation. Expl on line 2. If you ne	ain why you believ ed more space, at	re this claim or requ tach additional shee	est should be allow ets.	ed and show t	he computa	tion of the a	amount shown
T A	· T •	•	T 1 •1	• 4 🔥				

Wisconsin Exhibit A

Claims filed b	you are filing Form 843 to request a re by corporations must be signed by a co	rporate officer authorized to sigr	n, and the officer's tit	le must be show	ı	
true correct, An	of perjury, I declare that I have examined this decomplete. Declaration of preparer (other than if applicable, others by corporations must be set and AMANAWA)	taxpayer) is based on all information o	ules and statements, and f which preparer has any	knowledge. 5/	knowledge and/belief, it is	
Signature (spour	se, if joint return)	0		Date		
Paid	Print/Type preparer's name	Date	Check if self-employed			
Preparer Use Only	Firm's name	Firm's EIN ▶				
USE CHILY	Firm's address ▶			Phone no.		

Form **843**

Claim for Refund and Request for Abatement

Departme Internal F	gust 2011) ent of the Treasury Revenue Service		➤ See separate	instructions.				
Use Fo	a refund of o	claim or request involves: one of the taxes (other than in or a fee, shown on line 3,	ncome taxes or an	employer's claim fo	or FICA tax, RRT	A tax, or ir	ncome tax	
(b) (c) Do no (a)	an abateme a refund or a t use Form 843 an overpayr appropriate	nt of FUTA tax or certain exc abatement of interest, penalt 3 if your claim or request invo nent of income taxes or an e amended tax return),	ies, or additions to blves: mployer's claim fo	r FICA tax, RRTA ta:			ng (use the	
(b)	a refund of e	excise taxes based on the no nent of excise taxes reported	ontaxable use or sa Lon Form(s) 11-C	lle of fuels, or 720-730-or 2290.				
(c) Name(s		Tent of excise taxes reported	John Office, 11 Cg	120,100,01	Your s	social securi	ty number	
State	of Wisconsin - E	Department of Health Services						
		t, and room or suite no.)			Spous	se's social s	ecurity number	
	t Wilson Street	710 1-			Emple	ver identific	ation number (EII)	<u></u>
-	town, state, and on, Wisconsin 5				Linpic		457134	7)
		wn on return if different from abo	ove		Daytin	ne telephon		
TVALLE	and address sine	William I american						
							266-1865	
1	Period. Prepa	re a separate Form 843 for e	each tax period or t	ee year.	4 .		oe refunded or ab	
	From	January 1, 2015		December 31, 2015	\$		\$29,007,0	
3	is related.	r fee. Indicate the type of ta						
	Employme	ent	Gift	Excise		ncome	Which the pens	
4		arty. If the claim or request is structions). IRC section:	involves a penaity,	enter the miternal i	levenue Code s	SCOLIOIT OFF	Willon the pent	alty 10
	none apply, g Interest was A penalty Reasonab	as assessed as a result of IR or addition to tax was the res le cause or other reason al a penalty or addition to tax.	S errors or delays. sult of erroneous w	ritten advice from th	ne IRS.			
							- t- to:	
7	☐ 706 ☐ 990-PF Explanation.	n. Indicate the type of fee or 709 1040 Explain why you believe this u need more space, attach a	940 1120 claim or request s	□ 941 □ 4720	☐ 943✓ Other (specif	fy) ► ACA	945 A sec.9010 fee	
		onsin E				.,,,,,,,,,		
Claims	filed by corpor	iling Form 843 to request a ref ations must be signed by a cor	rporate officer autho	rized to sign, and the	officer's title mu	ıst be show	n.	
Under p true, cor	rect/ind/complete	Lecture that I have examined this beclaration of preparer (other than	taxpayer) is based on al	anying schedules and st I information of which pre	atements, and, to the parer has any knowl	eage. 5	knowledge and beli	ef, it is
Signatur	CMM	e, Claims by corporations most be si AMM HA	igned by an officer.)	Edicard.	Sunce	Date Date		
	e (spouse, if joint r	eturn) e preparer's name	Preparer's signature		Date		; PTIN	
Paid Prepa					Firm	Check ☐ self-employ		

Phone no.

ANNUACASE 7:15-CV-00151-6 OBELINGAL 96 FIED 05/21/18 Page 24 of 49 PageID 4260 0/6

Claim for Refund and Request for Abatement

OMB No. 1545-0024 (Rev. August 2011) ➤ See separate instructions. Department of the Treasury Internal Revenue Service Use Form 843 if your claim or request involves: a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3, an abatement of FUTA tax or certain excise taxes, or a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a. Do not use Form 843 if your claim or request involves: an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return), a refund of excise taxes based on the nontaxable use or sale of fuels, or an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. (c) Your social security number Name(s) State of Wisconsin - Department of Health Services Address (number, street, and room or suite no.) Spouse's social security number 1 West Wilson Street Employer identification number (EIN) City or town, state, and ZIP code 47-457134 Madison, Wisconsin 53707 Daytime telephone number Name and address shown on return if different from above (608) 266-1865 Amount to be refunded or abated: Period. Prepare a separate Form 843 for each tax period or fee year. December 31, 2016 \$32,833,255.00 to January 1, 2016 Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related. Estate ☐ Gift Excise ☐ Employment Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section: Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.) Interest was assessed as a result of IRS errors or delays. A penalty or addition to tax was the result of erroneous written advice from the IRS. Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax. b Date(s) of payment(s) > Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates. 943 940 941 706 ☐ 4720 √ Other (specify) ► ☐ 1040 1120 ACA sec,9010 fee 990-PF Explanation. Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets. Visconsin Exhibit Signature. If you are filling Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is

n of preparer/lother than taxpayer) is based on all information of which preparer has any knowledge. Date Date Date Print/Type preparer's name Preparer's signature

Check I if Paid self-employed Preparer Firm's EIN Firm's name Use Only Firm's address Phone no.

U.S. Postal Service In CERTIFIED MAIL... RECEIPT 9456 945E 5264 5254 Postage 6000 6000 Certified Fee Return Receipt Fee (Endorsement Required) Postmark Restricted Delivery Fee (Endorsement Required) Here 1870 Total Postage & Fees | \$ 7070 Sent To Internal Revenue Service Street, Apt. or PO Box I Mailstop 4921 IPF City, State, 1973 Rulon White Blvd. Ogden, UT 84201 PS Form Shirt, August 2006

SENDER: COMPLETE THIS SECT	TION	COMPLETE THIS SECTION ON DELIVERY				
Complete items 1, 2, and 3. Also item 4 if Restricted Delivery is de Print your name and address on so that we can return the card to Attach this card to the back of the or on the front if space permits. 1. Article Addressed to: Internal Revenue Se Mailstop 4921 IPF 1973 Rulon White Bl	sired. the reverse you. e mallpiece,	A. Signature X B. Received by (Printed Name D. Is delivery address different If YES, enter delivery address	from item 1? Yes			
Ogden, UT 84201	vu.	1 1 .				
Article Number (Transfer from service label)	7010 187) 0003 5264 945	i b			
PS Form 3811, February 2004	Domestic Ret	ırn Receipt	102595-02-M-1540			

Documenting Certified 05/21/18 Case 7:15-cv-00151-O Page 26 of 49 PageID 4262

- A unique identifier for your mailpiece
- A record of delivery kept by the Postal Service for two years

Important Reminders:

Certified Mail may ONLY be combined with First-Class Mail® or Priority Mail®. © Certified Mail is not available for any class of international mail.

- NO INSURANCE COVERAGE IS PROVIDED with Certified Mail. For valuables, please consider Insured or Registered Mail.
- For an additional fee, a Return Receipt may be requested to provide proof of delivery. To obtain Return Receipt service, please complete and attach a Return fee. Endorse mailplece "Return Receipt Requested". To receive a fee waiver for a duplicate return receipt, a USPS_® postmark on your Certified Mail receipt is
- For an additional fee, delivery may be restricted to the addressee or addressee's authorized agent. Advise the clerk or mark the mailpiece with the endorsement "Restricted Delivery".
- If a postmark on the Certified Mail receipt is desired, please present the article at the post office for postmarking. If a postmark on the Certified Mail receipt is not needed, detach and affix label with postage and mail.

IMPORTANT: Save this receipt and present It when making an inquiry. PS Form 3800, August 2006 (Reverse) PSN 7530-02-000-9047

United States Postal Service



First-Class Mail Postage & Fees Paid USPS Permit No. G-10

Sender: Please print your name, address, and ZIP+4 in this box

DEPT. OF HEALTH SERVICES OFFICE OF LEGAL COUNSEL PO BOX 7850 MADISON WI 53707-7850

F.M.

	4 945h	U.S. Postal Service of CERTIFIED MAIL MECEL (Domestic Mail Only; No Insurance Cover For delivery information visit our website at wy	age Provided)
Control of the Contro	7010 1870 0003 5264 7010 1870 0003 5264	Postage \$ Certifled Fee Return Receipt Fee (Endorsement Required) Restricted Delivery Fee (Endorsement Required) Total Postage & Fees Sent To Street, Apt. or PO Box City, State, City, State, Ogden, UT 84201 PS Forms deep rating of seasons.	Postmark Here Areverse for instructions
MADISON, WI 53707-7850	RETURN SERVICE REQUESTED		

State of Wisconsin

DEPARTMENT OF HEALTH SERVICES

OFFICE OF LEGAL COUNSEL

1 WEST WILSON STREET

P. O. BOX 7850

MADISON, WI 53707-7850

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY
Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpied or on the front if space permits. 1. Article Addressed to: Internal Revenue Service Mailstop 4921 IPF 1973 Rulon White Blvd.		A. Signature X
Ogden, UT 84201	÷.	3. Service Type
2. Article Number (Transfer from service label) 7 1 1 1	187	0 0003 5264 9456
PS Form 3811, February 2004 Dom	estic Ret	urn Receipt 102595-02-M-1540

IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS WICHITA FALLS DIVISION

TEXAS, KANSAS, LOUISIANA, INDIANA, WISCONSIN, and NEBRASKA,	<i>ത ത ത ത ത ത ത ത ത ത ത ത ത ത ത ത ത ത ത </i>	
Plaintiffs,	§	
	§	CIVIL ACTION NO. 7:15-CV-00151-O
v.	8	CIVIL ACTION NO. 7:19-CV-00191-O
UNITED STATES OF AMERICA,	§	
UNITED STATES DEPARTMENT	§	
OF HEALTH AND HUMAN	§	
SERVICES, ALEX M. AZAR, II,	§	
in his Official Capacity as	8	
SECRETARY OF HEALTH AND HUMAN SERVICES, UNITED	8	
STATES INTERNAL REVENUE	8	
SERVICE, and DAVID J. KAUTTER,	8	
in his Official Capacity as ACTING	§	
COMMISSIONER OF INTERNAL	§	
REVENUE,	§	
Defendants.	§ §	

SUPPLEMENTAL DECLARATION OF JEN STEELE

My name is Jen Steele and I am over the age of 18 and fully competent to make this declaration and state the following:

- 1. I am the Medicaid Director of the Bureau of Health Services Financing, Louisiana Department of Health (LDH). My job duties include oversight of the appropriations and spending for the Medicaid program, rate setting for Medicaid services, as well as the methodologies chosen by LDH for the delivery of health care services through Medicaid. I have held this position since January 2016.
- 2. A copy of documents maintained by LDH regarding our application for a refund from the federal government regarding the Health Insurance Providers Fees paid by Louisiana for tax years 2014, 2015, and 2016 are attached hereto as Exhibits A, B, and C. We do not expect to ask for a refund of the Health Insurance Providers Fees for tax year 2017, as Congress withheld the application of the Health Insurance Providers Fee for 2017.
- 3. These documents are true and correct copies of records maintained by LDH, which I am authorized to certify as true and correct. These records are kept by LDH in the regular course of our business. Furthermore, it was in the regular course of the business of LDH that employees of LDH, with knowledge of the information recorded made, transmitted, received, or otherwise archived the information to be included in the record. Finally, these records were created, received, and/or archived at or near the time of the acts, events, conditions, or information recorded in the records.
- 4. Exhibit A is a true and correct copy of the Form 843 Louisiana filed with the Internal Revenue Service, along with a true and correct copy of the cover letter that accompanied it, for tax year 2014. Exhibit B is a true and correct copy of the Form 843 Louisiana filed with the Internal Revenue Service, along with a

true and correct copy of the cover letter that accompanied it, for tax year 2015. Exhibit C is a true and correct copy of the Form 843 Louisiana filed with the Internal Revenue Service, along with a true and correct copy of the cover letter that accompanied it, for tax year 2016.

- 5. I am aware that Texas previously filed a Form 843 at the time the lawsuit was commenced and that Texas has heard nothing from IRS.
- 6. By and through this Declaration, I hereby incorporate by reference the attached exhibits and provide the same as if done so in open court, or otherwise under oath.
- 7. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this the 11th day of May, 2018.

Jen Steele

John Bel Edwards GOVERNOR



Rebekah E. Gee MD, MPH SECRETARY

State of Louisiana

Louisiana Department of Health Bureau of Health Services Financing

May 11, 2018

Internal Revenue Service Mail Stop 4921 IPF 1973 Rulon White Blvd. Ogden, UT 84201

Dear Sir/Madam:

Enclosed please find the Louisiana Department of Health's Claim for Refund and Request for Abatement for fee years 2014, 2015, and 2016.

Sincerely,

Jen Steele

Medicaid Director

Enclosures (3)

Louisiana Exhibit A

Form **843**(Rev. August 2011)
Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

► See separate instructions.

OMB No. 1545-0024

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or

(c) a	an overpayment of	excise taxes reported	d on Form(s) 11-C,	720, 730, or 2290.			
Name(s)					1	our social s	security number
Louisiana	Department of Hea	lth					
Address (n	umber, street, and ro	om or suite no.)			8	Spouse's so	cial security number
628 North	Fourth Street						
City or tow	n, state, and ZIP cod	e			E	mployer ide	entification number (EIN)
Baton Ro	uge, LA 70802				1		72-6011595
Name and	address shown on re	eturn if different from ab	ove			Daytime tele	phone number
							(225) 342-3426
1 Pe	eriod. Prepare a se	parate Form 843 for e	each tax period or	fee year.	2	Amoun	t to be refunded or abated:
Fro	om Ja i	nuary 1, 2013	to	December 31, 2013		\$	\$31,342,739
з Ту	pe of tax or fee.	ndicate the type of ta	ax or fee to be refu	inded or abated or to	which the	interest,	penalty, or addition to tax
isı	related.						
	Employment	☐ Estate	☐ Gift	☐ Excise		☐ Income	e 🗸 Fee
4 Ty	pe of penalty. If t	he claim or request	involves a penalty,	, enter the Internal F	Revenue Co	de section	n on which the penalty is
ba	sed (see instruction	ns). IRC section:					
5a Int	terest, penalties, a	and additions to tax	. Check the box th	at indicates your rea	son for the	request for	or refund or abatement. (If
no	ne apply, go to line	∌ 6.)					
	Interest was asse	ssed as a result of IR	S errors or delays.				
	A penalty or addit	tion to tax was the re-	sult of erroneous w	vritten advice from th	e IRS.		
				law (other than erro	neous wri	tten advic	e) can be shown for not
	assessing a pena	Ity or addition to tax.					
b Da	ite(s) of payment(s)						
	STAR BANK						
6 Or	iginal return. Indic	cate the type of fee or	r return, if any, file	d to which the tax, ir	iterest, per	alty, or ad	dition to tax relates.
-		☐ 709 [940		943		945
	170700 0.00	A CONTRACTOR OF THE PROPERTY O	1120				ACA sec. 9010 fee
				should be allowed ar	d show the	e computa	tion of the amount shown
on	line 2. If you need	more space, attach a	additional sheets.				
The Healt	h Insurance Provide	er's Fee under the Affo	rdable Care Act as	applied to States thro	ugh their Me	edicaid and	CHIP managed care
	ions is an unconstit	utional tax on a sovere	eign, is unconstituti	onally coercive, and i	s an uncons	stitutional c	lelegation to a private
entity.							
							pouse must sign the claim.
Claims file	d by corporations m	nust be signed by a co	rporate officer author	orized to sign, and the	officer's tit	le must be	shown.
Under penal	ties of perjury, I declare	that I have examined this	claim, including accom	panying schedules and sta	atements, and	, to the best	of my knowledge and belief, it is
true, correct,	1	tion of preparer (other than	A A A	ill information of which pre	parer has any	knowledge.	-11
Λ	~ J	en Steele,	Marcaid	pirector			3/1/1/8
Signature (Ti	itle, if applicable. Claims	by corporations must be s	signed by an officer.)			D	ate / //
Signature (sp	pouse, if joint return)					D	ate
Paid	Print/Type prepare	r's name	Preparer's signature		Date	Chec	k 🔲 if PTIN
Prepare	er						employed
Use On						Firm's EIN	>
	Firm's address					Phone no.	
Contract of September 19		and the second of the second o		VC 3 C G-A D1 G - C T T	THE SHOP WAS TURN	N TO SATELON AND THE SAME	0.10

Form (Rev. August 2011) Department of the Treasury Internal Revenue Service

Claim for Refund and Request for Abatement

► See separate instructions.

OMB No. 1545-0024

Use Form 843 if your claim or request involves:

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- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),

(b) (c)		fund of excise taxes			sale of fuels, or C, 720, 730, or 2290.			
Name(s)		verpayment or exe	ioo taxoo roporto	a officially fi	0, 720, 700, 072200.	Y	our social security	y number
Louisia	na De	partment of Health						
Address	(numl	per, street, and room	or suite no.)			S	pouse's social se	curity number
203751.00,000	(2012) 6 (40)	urth Street						
		tate, and ZIP code , LA 70802				E	The second secon	tion number (EIN) 011595
Name ar	nd add	iress shown on return	if different from ab	ove		D	aytime telephone	number
							(225) 3	342-3426
1 1	Perio	d. Prepare a separa	ate Form 843 for	each tax period o	or fee year.	2		e refunded or abated:
	From		ry 1, 2014	to	December 31, 2014		\$	\$41,757,898
	Type is rela	of tax or fee. Indic		ax or fee to be re	efunded or abated or to	which the	interest, penalt	y, or addition to tax
		mployment	☐ Estate	☐ Gift	☐ Excise	[Income	
		of penalty. If the of (see instructions).		involves a penal	ty, enter the Internal F	Revenue Co	de section on v	which the penalty is
		est, penalties, and apply, go to line 6.)		. Check the box	that indicates your rea	son for the	request for refu	nd or abatement. (If
[☐ In	terest was assessed penalty or addition	d as a result of IF to tax was the re r other reason a	sult of erroneous	vs. s written advice from the law (other than erro		ten advice) car	be shown for not
b I	Date(s) of payment(s) ►						
]	☐ 70 ☐ 99	06	709 [1040 [☐ 940 ☐ 1120	□ 4720	☐ 943 ☐ Other (s	pecify) ► ACA	945 sec. 9010 fee
		nation. Explain whee 2. If you need mo			t should be allowed ar	d show the	e computation of	f the amount shown
The Heat organizentity.	ations	surance Provider's I s is an unconstitution	nal tax on a sover	eign, is unconstitu	s applied to States throutionally coercive, and i	ugh their Me s an uncons	edicaid and CHIP titutional delega	managed care tion to a private
			The state of the s		t relating to a joint retur thorized to sign, and the			
Under per true, corre	nalties ect and	of perjury, I declare that	I have examined this of preparer (other than Steele,	claim, including according taxpayer) is based of	ompanying schedules and standard all information of which pre	atements, and,	, to the best of my k	
Signature	(spous	se, if joint return)					Date	
Paid Prepa	rer	Print/Type preparer's na	ame	Preparer's signatu	re	Date	Check self-employe	ed PTIN
Use C		Firm's name ▶					Firm's EIN ▶	
	,	Firm's address ▶					Phone no.	5 942 5 0 0011

Form **843**(Rev. August 2011)
Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

► See separate instructions.

OMB No. 1545-0024

Use Form 843 if your claim or request involves:

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Do not use Form 843 if your claim or request involves:

 an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),

Name(s) Louislana Department of Health Address (number, street, and room or suite no.) \$28 North Fourth Street City or town, state, and ZiP code Baton Rouge, LA 70802 Name and address shown on return if different from above City or town, state, and ZiP code Employer identification number (EIN) 72-8011595 Partiod, Prepare a separate Form 843 for each tax period or fee year.	(b) (c)		fund of excise taxes b				90			
Louisiana Department of Health Address (number, street, and room or suite no.) Spouse's social security number Spouse's social security number Spouse's social security number Spouse's social security number Employer identification number (EIN) 72-6011595 Name and address shown on return if different from above Daytime telephone number 2253 342-3426 Period. Prepare a separate Form 843 for each tax period or fee year. From			overpayment of excise	taxes reported	Off Office	, 720, 750, 01 22		our so	cial securit	y number
Address (number, street, and room or suite no.) 228 North Fourth Street City or town, state, and ZIP code Baton Rouge, LA 79802 1 Period, Prepare a separate Form 843 for each tax period or fee year. From January 1, 2015 3 Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related. Employment Estate Gift Excise Income Peep Fee Fee Fee Fee Fee Fee Fee Fee Fee			partment of Health							
City or town, state, and ZIP code Baton Rouge, LA 70802 Name and address shown on return if different from above Daytime telephone number (EIN) 72-6011595				suite no.)			S	Spouse	's social se	curity number
Ration Rouge, LA 70802 72-8011595 Daytime telephone number	628 No	rth Fo	urth Street							
Daytime telephone number C225) 342-3426							E	mploy		
1 Period. Prepare a separate Form 843 for each tax period or fee year. From January 1, 2015 to December 31, 2015 \$ \$99,382,458 3 Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related. ☐ Employment ☐ Estate ☐ Gift ☐ Excise ☐ Income ☐ Period or abatement relating to a joint return, both you and your spouse must sign the claim. 4 Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section: 5a Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.) ☐ Interest was assessed as a result of IRS errors or delays. ☐ A penalty or addition to tax was the result of erroneous written advice from the IRS. ☐ Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax. b Date(s) of payment(s) ▶ 6 Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates. ☐ 706 ☐ 709 ☐ 940 ☐ 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 1040 ☐ 1120 ☐ 4720 ☐ Other (specify) ▶ ACA sec. 9010 fee 7 Explanation. Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets. The Health Insurance Provider's Fee under the Affordable Care Act as applied to States through their Medicaid and CHIP managed care organizations is an unconstitutional tax on a sovereign, is unconstitutionally coercive, and is an unconstitutional delegation to a private entity. Louisiana Exhibit C Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the off				different from abo	ve		C	Daytime	telephone	number
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6 Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates. 706		as	ssessing a penalty or a	ddition to tax.						
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Signature. If you are filling Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature (Title, Iff applicable. Claims by corporations must be signed by an officer.) Date Print/Type preparer's page. Pri					\$25000	Tal (800)			•	
Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature (Title, If applicable. Claims by corporations must be signed by an officer.) Date Print/Type preparer's page.		L	ouisia	ına E	Exhit	oit C				
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature (Title, if applicable. Claims by corporations must be signed by an officer.) Date Print/Type preparer's page. Preparer's signature.										
true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature (Title, If applicable. Claims by corporations must be signed by an officer.) Date Print/Type preparer's page Preparer's signature Preparer'										
Signature (Title, If applicable, Claims by corporations must be signed by an officer.) Date Date Print/Type preparer's page Preparer's signature Prepar	true, corr	rect, an	of perjury, i declare that i had d complete. Declaration of p	ave examined this o reparer (other than t	claim, including accor (axpayer) is based on	npanying schedules a all information of whic	nd statements, and th preparer has any	knowled	dge.	thowleage and belief, it is
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Paid Print/Type preparer's name Preparer's signature Date Check if PTIN	Signature	e (spou	se, if joint return)						Date	
solf-amployed	Paid		Print/Type preparer's name)	Preparer's signature	9	Date			if
Preparer Use Only Firm's name Firm's name Firm's name			Firm's name ▶					Firm's	EIN ▶	
Firm's address Phone no.		Jilly	Firm's address ▶							

IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS WICHITA FALLS DIVISION

TEXAS, KANSAS, LOUISIANA, INDIANA, WISCONSIN, and NEBRASKA, Plaintiffs, CIVIL ACTION NO. 7:15-CV-00151-O v. UNITED STATES OF AMERICA. UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES, ALEX M. AZAR, II, in his Official Capacity as SECRETARY OF HEALTH AND HUMAN SERVICES, UNITED 8888 STATES INTERNAL REVENUE SERVICE, and DAVID J. KAUTTER, in his Official Capacity as ACTING COMMISSIONER OF INTERNAL § § REVENUE, Defendants.

DECLARATION OF JON HAMDORF

My name is Jon Hamdorf and I am over the age of 18 and fully competent to make this declaration and state the following:

- I am the Kansas Medicaid Director and the Division Chief for the Division of Health Care Finance (DHCF) for the Kansas Department of Health and Environment. My job duties include supervision of the administration of the Kansas Medicaid and State Employee Health programs. I have held this position since December 2017.
- 2. During tax years of 2014, 2015 and 2016, Kansas Medicaid paid the following:
 - a. For tax year 2014, Kansas Medicaid paid \$32,837,960 as a Health Insurance Providers Fee (HIPF) payment;
 - For tax year 2015, Kansas Medicaid paid \$57,227,731 as a HIPF payment; and
 - c. For tax year 2016, Kansas Medicaid paid \$52,056,085 as a HIPF payment.
- We do not expect to ask for a refund of the Health Insurance Providers Fees for tax year 2017, as Congress withheld the application of the Health Insurance Providers Fee for 2017.
- 4. Exhibit A is a true and correct copy of the Form 843 for Kansas that will be filing with the Internal Revenue Service for tax years 2014, 2015 and 2016.
- 5. I am aware that Texas previously filed a Form 843 at the time the lawsuit was commenced and that Texas has heard nothing from IRS.
- 6. By and through this Declaration, I hereby incorporate by reference the attached exhibits and provide the same as if done so in open court, or otherwise under oath.
- 7. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this the 16 day of May, 2018.

Jon Hamdorf

STATE OF KANSAS

DEPARTMENT OF HEALTH AND ENVIRONMENT OFFICE OF LEGAL SERVICES CURTIS STATE OFFICE BUILDING 1000 SW JACKSON ST. SUITE 560 TOPLKA, KS 66612-1368



Phone (785) 296-5334 Fax: (785) 559-4272 www.dhers.gov

May 17, 2018 Via Certified Mail 7014 0150 0000 2357 0173

Department of Treasury Internal Revenue Service 1973 North Rulon White Boulevard Mail Stop 4916 IPF Ogden, UT 84404

RE: Claim for Refund and Request for Abatement of Health Insurance Provider Fee

Dear Sir/Madam:

Enclosed please find the Kansas Department of Health and Environment's claims for refund and requests for abatement of the Health Insurance Provider Fee for fee years 2014, 2015, and 2016.

Sincerely,

Brian M. Vazquez

Ferende S.

Associate Chief Counsel

Kansas Dept. of Health & Environment

Brian.vazguez@ks.gov

Attch: KDHE Refund forms - HIPF for 2014, 2015 & 2016

Kansas Exhibit A

Case 7:15-cv-00151-O Document 96 Filed 05/21/18 Page 40 of 49 PageID 4276

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIV	/ERY
 Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. 	A. Signature	☐ Agent ☐ Addressee
Attach this card to the back of the mailpiece, or on the front if space permits.	B. Received by (Printed Name)	C. Date of Delivery
1. Article Addressed to: Tept of Treasury Tuternal Resence Persica 197300000 Rulan White Blush Harl Stop 4916 IPF Ogden, UT 84404	D. is delivery address different from item If YES, enter delivery address below:	1? Yes
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2. Article Number (Transfer from service label)	☐ Collect on Delivery Restricted Delivery ☐ Sign ☐ Insured Mall ☐ Sign	tature Confirmation™ lature Confirmation tricted Delivery
PS Form 3811, July 2015 PSN 7530-02-000-9053		ic Return Receipt

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7014	7014 7014	N-4-50	abunitedle
」 20		PS Form 3800, August 2006	See Reverse for Instructions

Form **843** (Rev. August 2011)

Claim for Refund and Request for Abatement

► See separate instructions.

OMB No. 1545-0024

Department of the Treasury Internal Revenue Service

Use Form 843 if your claim or request involves:

- a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the
appropriate amended tax return),

(b) (c)			excise taxes report							
Name(s		saymont or c	Acide taxes report	ed on rom(s) Tr	0, 720, 7	30, G 2230.		Your so	cial security r	umber
		ent of Health	and Environment						,	
Address	s (number, s	street, and roo	om or suite no.)					Spouse	's social secu	rity number
1000 S	W Jackson	1								
City or 1	town, state,	and ZIP code								on number (EIN)
Topeka	a, KS 66612	?			_			42	3-607	2992
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4			ne claim or reques s). IRC section:	t involves a penal	ty, enter	the Internal	Revenue C	ode se	ction on wh	ich the penalty is
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-	Date(3) Of	payment(s)								
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7			why you believe th							
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			n 843 to request a rust be signed by a c							nust sign the claim.
Under pe	enalties of per rect, and com	jury, I declare t plete. Declaration	hat I have examined the	is claim, including acco an taxpayer) is based o	mpanying s	chedules and stion of which pre	tatements, and eparer has any	d, to the knowled	ige.	
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Signature	e (spouse, if ic	xint return)	***************************************				*************	****	Date	
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Firm's address ▶

Form **843** (Rev. August 2011)

Claim for Refund and Request for Abatement

(Rev. August 2011)
Department of the Treasury
Internal Revenue Service

► See separate instructions.

OMB No. 1545-0024

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

- an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the
 appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or

(c)	an overpayment of	excise taxes repor	ted on Form(s) 11-	C, 720, 730, or 2290.			
Name(s)						Your social se	curity number
Kansas	Department of Health	and Environment]		
Address ((number, street, and ro	om or suite no.)		****		Spouse's soci	al security number
1000 SW	/ Jackson				1		
City or to	wn, state, and ZIP cod	e					tification number (EIN)
Topeka,	KS 66612					48-6	02992
Name and	d address shown on re	turn if different from	above			Daytime telep	none number
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_		nuary 1, 2014	to	December 31, 2014		\$	57,227,731
			tax or fee to be re	efunded or abated or	to which th	e interest, p	enalty, or addition to tax
Ĺ] Employment	☐ Estate	☐ Gift	☐ Excise		☐ Income	√ Fee
4 T			t involves a pena	ity, enter the Internal	Revenue C		on which the penalty is
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b D	ate(s) of payment(s)	—					
6 0	Priginal return. Indic	ate the type of fee	or return, if any, f	iled to which the tax, i	nterest, per	nalty, or add	ition to tax relates.
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	990-PF	1040	1120	4720	Other (s	specify) 🕨 📝	ACA sec. 9010 fee
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				utionally coercive, and			
							ouse must sign the claim.
				thorized to sign, and th		-	
true correc	t, and complete. Declarat	ion of preparer (other th	an taxpayer) is based o	n all information of which pro	eparer has any	knowledge.	my knowledge and belief, it is
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USE UF	Firm's address >					Phone no	
For Privac	cy Act and Paperworl	k Reduction Act Not	ice, see separate ii	nstructions.	Cat, No. 1		Form 843 (Rev. 8-2011)

Form **843**

Claim for Refund and Request for Abatement

OMB No. 1545-0024

(Rev. August 2011) Department of the Treasury Internal Revenue Service

► See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

- an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or

(c) a	an overpayment of excise taxes repo	rted on Form(s) 11-0	, 720, 730, or 2290.						
Name(s)				1	Your social securit	y number			
Kansas D	epartment of Health and Environment								
Address (n	umber, street, and room or suite no.)			8	Spouse's social se	curity number			
1000 SW.	Jackson								
City or tow	n, state, and ZIP code			E	mployer identifica	ation number (EIN)			
Topeka, K	S 66612				48-6	०८.९१ १			
Name and	address shown on return if different from	above		C	Daytime telephone	number			
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	Employment	☐ Gift	Excise		☐ Income	Fee			
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ba	sed (see instructions). IRC section:								
5a Int	erest, penalties, and additions to	tax. Check the box the	nat indicates your rea	son for the	request for refu	und or abatement. (If			
по	ne apply, go to line 6.)								
	Interest was assessed as a result o	f IRS errors or delays	i.						
A penalty or addition to tax was the result of erroneous written advice from the IRS.									
	Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not								
	assessing a penalty or addition to tax.								
b Da	te(s) of payment(s) ►								
6 Or	iginal return. Indicate the type of fe	or return, if any, file	ed to which the tax, ir	iterest, per	nalty, or addition	to tax relates.			
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	990-PF 🔲 1040	1120	4720	🗍 Other (s	specify) > ACA	sec. 9010 fee			
7 Ex	planation. Explain why you believe	this claim or request	should be allowed ar	d show the	e computation o	f the amount shown			
on	line 2. If you need more space, attack	ch additional sheets.							
The Health	n Insurance Provider's Fee under the A	Affordable Care Act as	applied to States thro	ugh their Mo	edicaid and CHIP	managed care			
	ons is an unconstitutional tax on a so								
entity.									
			- 10			1999			
	. If you are filing Form 843 to request a								
	d by corporations must be signed by a								
Under penalt	ties of perjury, I declare that I have examined	this claim, including accord	panying schedules and st	atements, and	to the best of my l	knowledge and belief, it is			
	and complete. Declaration of preparer (other t					1 /			
and	applicable Claims by corporations must	er. Plyslian	1 Hould Care	Thank	: 6 5	1612018			
Signature (Tit	applicable. Claims by corporations must	be signed by an officer.)			Date				
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IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS WICHITA FALLS DIVISION

TEXAS, KANSAS, LOUISIANA, INDIANA, WISCONSIN, and NEBRASKA, Plaintiffs, CIVIL ACTION NO. 7:15-CV-00151-O v. UNITED STATES OF AMERICA, UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES, ALEX M. AZAR, II, in his Official Capacity as SECRETARY OF HEALTH AND HUMAN SERVICES, UNITED STATES INTERNAL REVENUE SERVICE, and DAVID J. KAUTTER, in his Official Capacity as ACTING COMMISSIONER OF INTERNAL REVENUE, Defendants.

DECLARATION OF PAUL BOWLING

My name is Paul Bowling, and I am over the age of 18 and fully competent to make this declaration and state the following:

- I am the Chief Financial Officer of Indiana Family and Social Services Administration (FSSA). My job duties include overseeing FSSA's budget. I have held this position since December of 2010.
- 2. Copies of documents maintained by FSSA regarding our application for a refund from the federal government regarding the Health Insurance Providers Fees paid by Indiana for fee years 2014, 2015, and 2016 are attached hereto as Exhibits A, B, and C. We do not expect to ask for a refund of the Health Insurance Providers Fees for fee year 2017, as Congress withheld the application of the Health Insurance Providers Fee for fee year 2017.
- 3. These documents are true and correct copies of records maintained by FSSA, which I am authorized to certify as true and correct. These records are kept by FSSA in the regular course of our business. Furthermore, it was in the regular course of the business of FSSA that employees of FSSA, with knowledge of the information recorded, made, transmitted, received, or otherwise archived the information to be included in the record. Finally, these records were created, received, and/or archived at or near the time of the acts, events, conditions, or information recorded in the records.
- 4. Exhibit A is a true and correct copy of the Form 843 Indiana filed with the Internal Revenue Service, along with a true and correct copy of the cover letter that accompanied it, for tax year 2014. Exhibit B is a true and correct copy of the Form 843 Indiana filed with the Internal Revenue Service, along with a true and correct copy of the cover letter that accompanied it, for tax year 2015. Exhibit C is a true and correct copy of the Form 843 Indiana filed with the

- Internal Revenue Service, along with a true and correct copy of the cover letter that accompanied it, for tax year 2016.
- 5. By and through this Declaration, I hereby incorporate by reference the attached exhibits and provide the same as if done so in open court, or otherwise under oath.
- 6. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this the 21st day of May, 2018.

Paul Bowling

Form

(Rev. August 2011)

Claim for Refund and Request for Abatement

OMB No. 1545-0024 Department of the Treasury Internal Revenue Service See separate instructions. Use Form 843 if your claim or request involves: a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3, an abatement of FUTA tax or certain excise taxes, or (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a. Do not use Form 843 if your claim or request involves: an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return), a refund of excise taxes based on the nontaxable use or sale of fuels, or (b) (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name(s) Your social security number State of Indiana, Family and Social Services Administration Address (number, street, and room or suite no.) Spouse's social security number 240 Statehouse, 200 West Washington Street City or town, state, and ZIP code Employer identification number (EIN) Indianapolis, IN 46204 35-6000158 Name and address shown on return if different from above Daytime telephone number 317-233-4451 1 Period. Prepare a separate Form 843 for each tax period or fee year. Amount to be refunded or abated: December 31, 2013 (Fee Year 2014) January 1, 2013 to 17,501,562.00 3 Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related. ☐ Gift ☐ Estate Excise ☐ Income Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section: Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement, (If none apply, go to line 6.) ☐ Interest was assessed as a result of IRS errors or delays. A penalty or addition to tax was the result of erroneous written advice from the IRS. Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax. Date(s) of payment(s) Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates, 940 706 □ 709 941 □ 990-PF □ 1040 1120 7720 Other (specify) ▶ Explanation. Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets. The Health Insurance Provider's Fee under the Affordable Care Act as applied to the State of Indiana through its Medicaid and CHIP managed care organizations is an unconstitutional tax on a sovereign, is unconstitutionally coercive, and is an unconstitutional delegation to a private entity. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is mplete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature (Title, if applicable. Claims by corporations must be signed by an officer.)

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Preparer's signature

Signature (spouse, if joint return)

Paid

Preparer

Use Only

Print/Type preparer's name

Firm's name

Firm's address

Form 843 (Rev. 8-2011)

Date

Check ___ self-employed

Firm's EIN >

Phone no.

Cat. No. 10180R

Date

Form **843**

(Rev. August 2011) Department of the Treasury Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

➤ See separate instructions.

Use Form 843 if your claim or request involv	Use	Form	843	if vour	claim	or rec	uest	involve
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- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or

(c)			ted on Form(s) 11-C,	•			
Name(s)					Y	our social security	number
	Indiana, Family and So		inistration				
	(number, street, and roo				.8	Spouse's social se	curity number
	tehouse, 200 West Was			·	-		P
	own, state, and ZIP code					Employer identifica	
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Ivallie all	in address shown on let	um ii dinerent irom	apove			ayume telephone	Hallinei
				•		317-2	33-4451
1 F	Period. Prepare a sep	arate Form 843 fo	or each tax period or f	ee vear.	2		refunded or abated;
		uary 1, 2014		er 31, 2014 (Fee Year	2015)	\$	25,469,867.00
	Type of tax or fee. In s related.	dicate the type of				interest, penalt	y, or addition to tax
	☐ Employment	☐ Estate	☐ Gift	☐ Excise		☐ Income	
b	Type of penalty. If the passed (see instruction	s). IRC section:					
	nterest, penalties, a none apply, go to line		ax. Check the box tha	t indicates your reas	son for the	request for refu	nd or abatement. (If
	* *	•	IRS errors or delays.				
			result of erroneous w	ritten advice from the	e IRS.		
	Reasonable cause	or other reason	allowed under the I	aw (other than erro	neous wri	tten advice) car	be shown for not
	assessing a penalt	_	X.				
b [Date(s) of payment(s) I	<u> </u>				·····	· · ·
6 (Original return. Indica	ate the type of fee	or return, if any, filed	to which the tax, in	terest, per	alty, or addition	to tax relates.
	706	709			943		945
	990-PF [1040				pecify) 🕨	
	Explanation. Explain on line 2. If you need r			ould be allowed and	d show the	e computation of	the amount shown
	ilth Insurance Provider						
	d care organizations is	an unconstitution	al tax on a sovereign, i	s unconstitutionally o	oercive, ar	nd is an unconstit	utional delegation
to a priv	rate entity.						
							•
Signatu	re. If you are filing Forr	n 843 to request a	refund or abatement re	elating to a joint return	both you	and your shouse	must sign the claim
	iled by corporations mu						
Under per	nalties of periury. I declare t	hat I have examined th	nis claim, including accomp	anying schedules and sta	tements, and	, to the best of my k	
true, corre	ct, and complete. Declaration	on of preparer (other th	an taxpayer) is based on al	information of which prep	arer has any	knowledge:	
A STATE OF THE STA	Comment Commen		CFO FST/	4		5	(21/18
Signature	(Title, if applicable. Claims I	y corporations must b	e signed by an officer.)	-		Date	•
Signature	(spouse, if joint return)					Date	
Paid	Print/Type preparer	s name	Preparer's signature		Date	Check i	. PTIN
Prepar	rer	ı				self-employe	d
Use O						Firm's EIN ▶	
	Firm's address					Phone no.	

(Rev. August 2011) Department of the Treasury Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

Use Form 843 if your claim or request involves:

- a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- an abatement of FUTA tax or certain excise taxes, or
- a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

- an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),

(b) (c)					ntaxable use or on Form(s) 11-						
Name(s)		iver payment o	CAGIGC TUA	.co reported	OH FOILIGO 11	0, 720, 70		ŢΥ	our so	cial security	number
٠,,		na, Family and	Social Serv	ices Adminis	tration					·	
		per, street, and r						S	pouse	's social sec	urity number
240 Sta	itehou	se, 200 West W	ashington S	Street							
City or t	own, s	tate, and ZIP co	de					E	mploy	er identificat	ion number (EIN)
		IN 46204									00158
Name a	nd add	ress shown on r	eturn if differ	rent from abor	ve			. [aytim	e telephone i	number
		•									
				0.40.6	(- 1				Α		refunded or abated:
	_	•	•		ach tax period to Dec e		'. 015 (Fee Year	2016)	: An	n oun t to be	51,830,054.00
	From	of tax or foo	anuary 1, 20 Indicate th	e type of tax						est penalty	, or addition to tax
	is rela		ilidicate tir	e type or tax	COLICC TO DO I		abatoa or t	o willon the	, ,,,,,,,	out, portain	, or dearmon to san
		nployment	ПЕ	state	☐ Gift	4	☐ Exclse	[□ Ind	come	√ Fee
4	Type	of penalty, If			volves a pena	ity, enter t	he Internal F	Revenue Co	ode se	ection on w	hich the penalty is
	basec	l (see instruction	ons). IRC se	ection:							
5a	Intere	est, penalties,	and additi	ons to tax.	Check the box	that indic	ates your rea	son for the	requ	est for refur	nd or abatement. (If
	none	apply, go to lir	ne 6.)								
					errors or dela						
	☐ A penalty or addition to tax was the result of erroneous written advice from the IRS. ☐ Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for no									he chourt for not	
		easonable cau sessing a pen			owed under u	ie iaw (ot	ner inan em	oneous wn	iten a	advice) cari	be gliowit tot Hor
h		s) of payment(s	•	doll to tax.							
b	Date	s) of payments									
6	Origi	nal return. Ind	icate the ty	pe of fee or	return, if any,	filed to wh	ich the tax, ir	nterest, pen	alty,	or addition	to tax relates.
	☐ 70		☐ 709 [*]	·	940	□ 94 ⁻		943			
		0-PF	□ 1040] 1120	472		Other (s			
							e allowed ar	nd show the	e com	putation of	the amount shown
		-			dditional sheet						
The He	alth In	surance Provid	ler's Fee un	der the Affor	dable Care Act	as applied	o the State of	Indiana thr	ough	its Medicaid	and CHIP
manag to a pri			s is an unco	nstitutional t	ax on a soverei	gn, is unco	nsututionally	coercive, ar	io is a	n unconsuu	utional delegation
to a pii	i gate o	. reity:									
					•						
Signatu	ure. If	you are filing Fo	orm 843 to r	equest a refu	und or abateme	nt relating t	o a joint retur	n, both you	and y	our spouse	must sign the claim.
Claims	filed b	y corporations	must be sig	ned by a cor	porate officer au	ithorized to	sign, and the	officer's tit	le mus	st be shown	
Under pe	enalties	of perjury, I declar	re that I have	examined this o	laim, including acc	ompanying s	chedules and st	atements, and	, to the	best of my kr	nowledge and bellef, it is
true, con	rect, and	complete Declar	ation of prepa	rer (otner man t	axpayer) is based o	on all informa	A which be	parer nas any	KIROWIE		
	Marian Maria		7	The state of the s	ÇĘ	0 65	524				41/18
Signature	e (Title,	if applicable. Clain	ns by corporati	ione must be sig	gned by an officer.)					Date	
Signature	e (spous	se, if joint return)							,	Date	
	··-	Print/Type prepar	rer's name		Preparer's signat	ure		Date		Check [] if	PTIN '
Paid						•				self-employe	1
Prepa Use 0		Firm's name	•						Firm's	s EIN ▶	
U30 (July	Firm's address	>		•			*****	Phone	e no.	