

How to Use IRS Form 8821 with Your Appeal of Your Medicare Part B Income-Related Monthly Adjustment Amount

- If you want to appeal your Medicare Part B income-related monthly adjustment amount to an administrative law judge (ALJ), you will need to complete an IRS form 8821 so we can redisclose your tax information to an ALJ in the Department of Health and Human Services' Office of Medicare Hearings and Appeals.
- The IRS form 8821 is **not** a request for a hearing. You need to complete a form HA-501-U5, "Request for a Hearing by an Administrative Law Judge." You can find the HA-501-U5 online at <http://www.ssa.gov/online/ha-501.pdf>, or you can call 1-800-772-1213 (TTY-1-800-325-0778) to request the form.
- **Send signed originals of both the HA-501-U5 and the IRS form 8821 to: Social Security Administration, Southeastern Program Service Center, P.O. Box 12247, Birmingham, AL 35202.** If you have any questions, call us at 1-800-772-1213 (TTY-1-800-325-0778).
- If you need to use an IRS form 8821 for any other purpose, do not use this guidance.
- If items on the IRS form 8821 are missing or incomplete, we will not be able to process your request, and your request for a hearing may be dismissed.

Follow the IRS Form 8821 instructions and note the following:

Line 1: Taxpayer Information

- You do not need to provide an Employer Identification Number or a Plan Number.

Line 2: Appointee

- Please enter the following: Office of Medicare Hearings and Appeals.
- You do not need to fill in any information in the block that requests a CAF number.

Line 3: Tax Matters

- Item 3(a) circle or write "Income."
- Item 3(b) circle or write the form you used, usually the "1040."
- Item 3(c) should show the year(s) of tax return information SSA used to set your Medicare Part B income-related premium adjustment (YYYY format). This information is in the letter SSA sent you explaining your Medicare Part B income-related premium.
- Item 3(d) should show the year(s) for which you are appealing your Medicare Part B income-related premium amount (YYYY format).

Skip lines 4, 5 and 6.

What to do with the form:

Mail this form along with your completed HA-501-U5 to the following address:

**Social Security Administration
Southeastern Program Service Center
P.O. Box 12247
Birmingham, AL 35202.**

If you have any questions, call us at 1-800-772-1213 (or TTY-1-800-325-0778).