

**Addendum to the Supporting Statement for Form SSA-44:  
Medicare Income-Related Monthly Adjustment –  
Life-Changing Event  
20 CFR 418.1205, .1255, .1265 and  
Proposed 20 CFR 418.2205, .2255, .2265  
OMB No. 0960-0784**

SSA replaced the SSA-44, OMB No. 0960-0735, due to the provisions in section 3308 of *Pub.L. 111-148*, the *Affordable Care Act*, which provides for SSA to add an income-related monthly adjustment amount to the Medicare prescription drug coverage program. SSA discontinued the collection (0960-0735) upon approval of this new collection. We are resubmitting this clearance request for full clearance following OMB approval of an Emergency Clearance request from SSA. The revisions listed below are the same ones we listed in the Emergency Clearance request. We are making no further changes to the form at this time.

**Revisions to the Collection Instrument**

**Page 1**

- **Change 1:** We changed the title of the form from “Medicare Part B Income-Related Premium-Life Changing Event” (OMB No. 0960-0735) to “Medicare Income-Related Monthly Adjustment Amount - Life Changing Event” (OMB No. 0960-0784).
  - **Justification:** We made this change to generalize the form so the public can use it for both the Medicare Part B and/or the Prescription Drug Coverage income-related monthly adjustment amount determination
  
- **Change 2:** Revised the subtitle paragraph to add wording to include prescription drug coverage and clarified language.
  - **Justification:** The public will use this form for requests to change the income-related monthly adjustment amounts (IRMAA) applicable to both the Medicare Part B and prescription drug coverage programs. We are moving from using the concept of IRMAA as being part of an individual’s premium towards IRMAA being an additional amount the individual must pay in addition to any premiums. Most Medicare prescription drug coverage participants pay their premiums by methods other than deduction from their cash benefits. If we referred to IRMAA as an increase in premiums for Medicare prescription drug coverage, it might confuse the public, since IRMAA will be deducted from cash benefits (usually Social Security) when available regardless of how the beneficiary chooses to pay premiums to the prescription drug plan.
  
- **Change 3:** Revised the wording describing the use of the form.
  - **Justification:** To allow more room for the revised chart explaining IRMAA amounts applicable to the Medicare Part B and prescription drug coverage programs. We combined multiple sentences when possible, introduced the acronyms “IRMAA” and “MAGI” to the form to reduce needed space used, and updated the tax years used to determine 2011 IRMAA amounts.

- Changed the chart to include prescription drug coverage IRMAA amounts.
  - **Justification:** The public will use this form for both Medicare Part B and prescription drug coverage. To optimize the available space, we also used the acronym “MAGI” and specified which IRMAA amount applies to each program.

#### Page 4

- **Change 1:** Added a statutory reference to the first line in the first paragraph.
  - **Justification:** The addition explains SSA’s requirement to obtain IRMAA information for the Medicare prescription drug coverage program as well as the Medicare Part B program.
- **Change 2:** Changed the last phrase of the first paragraph.
  - **Justification:** Previously statute applied IRMAA to only Medicare Part B premiums. Effective in 2011, IRMAA will apply to both Part B and prescription drug coverage premiums. However, the public makes most premium payments in the prescription drug coverage program to the prescription drug plan sponsor and not through deduction from benefit checks, so we decided to decouple the concept of IRMAA from an increase in premiums. We refer to the added amount that certain high-income income beneficiaries must pay as IRMAA rather than higher premiums.

#### Page 5

- **Change 1:** Revised the description of the form immediately under the header.
  - **Justification:** This change comports with the revised title of the form.
- **Change 2:** Updated years in the first paragraph under STEP 1.
  - **Justification:** The revised form will not be effective until 2011, when most tax information provided by IRS for IRMAA determinations will be for tax year 2009. Changes in the instructions follow the year for which the public will use the form.

#### Page 6

- **Change 1:** Used acronyms in the instructions and made the general instructions more explicit.
  - **Justification:** Acronyms allowed us space to define in Step 2 what definitions we are using for adjusted gross income and tax-exempt interest income (lines 37 and 8b respectively from IRS form 1040) when they first occur in the instructions.
- **Change 2:** Changed premium and tax year citations.
  - **Justification:** The public will use this version of the form in 2011, so we updated the tax years that we may have used to determine IRMAA and the more recent taxable years that we could select as alternatives.

#### Page 7

- **Change 1:** Made changes parallel to those in Changes 1 & 2 on Page 6.
  - **Justification:** Beneficiaries may use estimated income to determine IRMAA for one or two years. We changed the instructions in Step 3 for using the estimate for two years to parallel those changes made in Step 2.

### Page 8

- **Change 1:** Used the acronym “MAGI.”
  - **Justification:** Use of the acronym permitted more space for the changes in the first and fourth bullets under “Important Facts.”
- **Change 2:** Changed the purpose in the first bullet under “Important Facts.”
  - **Justification:** We revised the statement to remove its exclusivity from Medicare Part B premium amounts and generalized it to make it applicable to IRMAA for both the Medicare Part B and prescription drug coverage programs.
- **Change 3:** Changed the fourth bullet under “Important Facts.”
  - **Justification:** As in the first bullet, we changed the reference from “Medicare Part B premiums” to “income-related monthly adjustment amount” to generalize its use for both of the Medicare programs that utilize IRMAA.

### Intranet Screens (for in-person interview)

- We are making similar revisions to the Intranet screens as those shown above for the PDF form.
- Please see the attached screen package for screen-by-screen revisions.