

Authorization for SSA to Disclose Tax Information for Your Appeal of Your Medicare Part B Income-Related Monthly Adjustment Premium Amount

Information About You

| | | | |
|-----------------------------|----------|--|-----------|
| Your First Name | | Middle Initial | Last Name |
| Address | | Apt. Number | City |
| State | ZIP Code | Daytime Telephone Number (including area code) | |
| Your Social Security Number | | | |

Information About Your Spouse

(Complete if you filed jointly for a tax year used to determine your adjustment.)

| | | | |
|---------------------------------|--|----------------|-----------|
| Spouse's First Name | | Middle Initial | Last Name |
| Spouse's Social Security Number | | | |

Authorization

I authorize the Social Security Administration to disclose the following tax information to the Office of Medicare Hearings and Appeals (OMHA) in the Department of Health and Human Services. I understand that if I pursue appeals of my premium adjustment beyond OMHA, OMHA will redisclose this information to the Medicare Appeals Council within the Department of Health and Human Services and to the Department of Justice if I seek judicial review of my premium adjustment.

| | |
|-----------------|-------------|
| Premium Year(s) | Tax Year(s) |
| | |

Signature

| | |
|-----------|------|
| Signature | Date |
| | |

Purpose of Form

The SSA-54, Authorization for SSA to Disclose Tax Information for Your Appeal of Your Medicare Part B Income-Related Monthly Adjustment Premium Amount, authorizes the Social Security Administration (SSA) to disclose your tax return information received from the Internal Revenue Service (IRS) to the Office of Medicare Hearings and Appeals (OMHA) in the Department of Health and Human Services (HHS).

If you pursue appeals beyond the hearing level, OMHA will disclose this information to the Medicare Appeals Council in HHS. If you appeal to a Federal court, HHS will disclose this information to the Department of Justice. The Department of Justice may use this information in courtroom proceedings open to the public.

How to Use the SSA-54 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, you must complete an SSA-54 and a Request for Hearing by Administrative Law Judge, HA-501-U5, and mail it to the address below. OMHA will not be able to review your information unless these forms are properly completed.

How to Complete this Form

Information About You

- Print or type your own name, current address and current daytime phone number. If your name changed during the last four years, print your current name first and your previous name underneath it before your address.
- Print or type your own Social Security number.
- Print or type your spouse's name and Social Security number if you filed a joint tax return for the tax year(s) used to determine your premium adjustment for the premium years you are appealing.

Authorization

- Print the premium year(s) for which you are appealing your Medicare Part B income-related premium adjustment (in four-digit YYYY format). This information is in the letter SSA sent you explaining your Medicare Part B income-related premium.
- Print the tax year(s) used to determine the adjustment you are appealing (in four-digit YYYY format). Usually, there will only be one year. The tax year we used to determine your Medicare Part B premium is in the letter we sent you about your income-related premium amount.

Signature

- You must sign and date this form. SSA must receive this form within 60 days of the date you signed it, or we will have to ask you to complete another form.
- If you are representing a beneficiary who cannot complete this form for him or herself, include a completed copy of the IRS Form 2848, Power of Attorney and Declaration of Representative, with this form SSA-54 and the HA-501-U5. The IRS Form 2848 must include explicit authorization for you to authorize disclosure of the represented individual's tax information to a third party. See the form instructions for line five. You may download a copy of the IRS Form 2848 from this Internet location:
<http://www.irs.gov/pub/irs-pdf/f2848.pdf>

Important Information

Note that this Authorization automatically revokes all prior disclosure authorizations you sent to SSA covering the same tax years and premium years. If you do **not** want to revoke those prior authorizations, you **must** attach a copy of any prior authorizations you want to remain in effect. We must receive your SSA-54 tax information disclosure authorization within sixty (60) days of the day you sign and date it for it to be valid.

What to Do With this Form

Mail this completed form and your Request for Hearing by Administrative Law Judge, form HA 501-U5 to:

**SSA, Southeastern Program Service Center
P.O. Box 12247
Birmingham, AL 35202**

Privacy Act

Section 1839 [42 U.S.C. 1395r] of the Social Security Act and section 6103(c) of the Internal Revenue Code [26 U.S.C. 6103 (c)] authorize the collection of information requested on this form. Section 1839(i) of the Social Security Act provides that you may appeal the determination of your income-related monthly adjustment to your Medicare Part B premium amount. Because your monthly premium adjustment is based on tax information, section 6103 of the Internal Revenue Code requires your authorization to disclose your tax information. Accordingly, the information you provide will allow SSA to disclose your tax information to the Office of Medicare Hearings and Appeals (OMHA) to review your appeal. You are not required to provide this information, however, failure to do so will prevent OMHA from making an accurate and timely decision on your appeal.

We will provide information collected on this form to another Federal agency to assist in your appeal. The other agency, OMHA, may in turn redisclose this information to the Medicare Appeals Council and/or to a Federal court and/or to the Department of Justice if you pursue your appeal beyond HHS. We may also provide the information on this form if a Federal law requires us to do so.

The information that you are authorizing SSA to share with OMHA contains information SSA obtained from a computer matching program with IRS. The law allows SSA to obtain this information from IRS, even if you do not agree to it. However, we need your consent to authorize SSA to release the data SSA received from the IRS to OMHA.

Explanations about these and other reasons why information about you may be used or given out are available in Social Security offices.

Paperwork Reduction Act

This information collection meets the requirements of 44 U.S.C., 3507, as amended by Section 2 of the Paperwork Reduction Act of 1995. You do not need to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take about 15 minutes to read the instructions, gather the facts, and answer the questions. *You may send comments on our time estimate above to: SSA, 6401 Security Blvd., Baltimore, MD 21235-6401. Send only comments relating to our time estimate to this address, not the completed form.*