

Date: _____

Office of Attorney General Martha Coakley
Attention: Joshua Jacobson, Assistant Attorney General, Civil Rights Division
One Ashburton Place
Boston, MA 02108

Re: United States v. Windsor FICA Tax Refund Consent

Dear Attorney General Coakley:

I, [name:] _____, certify that:

- a. I was employed by the Commonwealth of Massachusetts for some or all of the period January 1, 2010 through December 31, 2012; and
- b. I was married to a spouse of the same sex for all or part of that period of time,
 - i. Date of marriage: _____
 - ii. Place of marriage: _____
 - iii. Name of spouse: _____; and
- c. I obtained health insurance coverage for that spouse from the Commonwealth for all or part of that period of time; and
- d. I have not independently sought reimbursement of Federal Insurance Contributions Act (FICA) taxes with respect to certain benefits provided to my same-sex spouse for 2010-2012, and will not seek such reimbursement while my employer is pursuing a refund on my behalf with respect to the following periods; and

e. I was employed by the Commonwealth, married to a spouse of the same sex, and covered my spouse through my Group Insurance Commission health insurance plan during each of the following quarters:¹

i. 1st Q 2010 __, 2nd Q 2010 __, 3rd Q 2010 __, 4th Q 2010 __

ii. 1st Q 2011 __, 2nd Q 2011 __, 3rd Q 2011 __, 4th Q 2011 __

iii. 1st Q 2012 __, 2nd Q 2012 __, 3rd Q 2012 __, 4th Q 2012 __;
and

f. The last four digits of my social security number are
_____.

I hereby authorize the Commonwealth of Massachusetts to seek a refund on my behalf of all FICA taxes withheld from my wages with respect to health coverage provided to my spouse of the same sex for tax periods 2010-12, if applicable, by filing a claim for refund with the Internal Revenue Service (“IRS”).

I understand that my Old-Age, Survivors, and Disability Insurance (OASDI) and Medicare earnings record will be corrected for the tax periods for which I receive a refund. I understand that reducing my wages could affect my eligibility or the amount of future OASDI or Medicare benefits.

Signature: _____

Name: _____

Prior Name (if applicable): _____

Current Home Address: _____

Telephone: _____

Email: _____

¹ The quarters of the year are as follows: 1st Q (January 1-March 31); 2nd Q (April 1-June 30); 3rd Q (July 1-September 30); and 4th Q (October 1-December 31).