

Samaritan™

MINISTRIES

Samaritan members who are residents of District of Columbia

This is a reminder regarding the District of Columbia's law requiring residents to purchase health insurance, and the special provision for members of sharing ministries like Samaritan Ministries. This new law (which took effect for tax year 2020) requires residents to document their compliance when filing each year's District of Columbia tax return, to avoid paying a health care shared responsibility fee. Residents of the District of Columbia must provide this documentation by completing "**Schedule HSR DC Health Care Shared Responsibility**," a tax form that must be enclosed with your **Form D-40**, District of Columbia Resident Income Tax Return. Below, you will find detailed instructions and a sample of completed pages 1 and 2 of Form D-40 and page 1 of Schedule HSR DC Health Care Shared Responsibility.

Tax Year 2021 Instructions for Schedule HSR DC & Form D-40 for Samaritan members

At the top of Schedule HSR DC: Enter your phone number, taxpayer identification number (TIN), date of birth, full name, and mailing address.

Part I

- **Question 1:** Because Samaritan Ministries is not health insurance, most Samaritan members will answer "No."
 - » If you answer "No," proceed to **Part II**.
 - » If you answer "Yes," you may stop, mark the oval on Line 3 of the D-40, and enter zero on Line 25 of your D-40.

Part II

- **Questions 2–4:** The answers you provide for questions 2–4 will determine if you need to fill out questions 5 and 6.
 - » If you answer "Yes" to any of the questions from 2–4, proceed to **Part IV** and follow instructions.
 - » If you did not answer "Yes" to any of questions 2–4, enter zero on Line 25 of your D-40. Then proceed to questions 5 and 6.
- **Question 5:** You will likely select "No" to the exemption due to religious beliefs. That exemption is only for those with Christian Scientist-like beliefs regarding medical care. If you select "Yes" and later receive medical care, you may be fined.
- **Question 6:** As a Samaritan member, you will select "Yes" to claim your health care sharing exemption, then complete **Part IV** to determine the amount to enter on line 25 of your D-40. You must also complete **Part III**.

Part III:

- Enter your last name and TIN at the top of the page.
- Enter full name, TIN, Exemption Type, (this will be “D”), and the number of exempt months for each person for whom you are claiming the exemption.
- If you have more dependents than space allows in this section, print or make a second copy of page 2; be sure to enter your last name and primary TIN at the top, and then continue by listing your remaining dependents. Please note: the barcode at the top of this form is unique, so you will need to make the second copy or print from the same PDF file. **Do not download a new PDF, as this would create a different barcode.**

Part IV:

- If you are only claiming the exemption for part of 2021, complete Part IV and enter the total amount on Line 25 of D-40.

If you have general questions regarding health care sharing ministries and taxes, please contact us at taxquestion@samaritanministries.org. For more specific tax questions, please consult your tax adviser.

D-40 PAGE 2

Enter your last name.

ANYONE

Enter your TIN

012-34-5678



Additions to DC Income

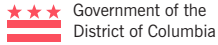
- 5 Franchise tax deducted on federal forms, *see instructions.* 5 \$.00
- 6 Other additions from DC Schedule I, Calculation A, Line 9. 6 \$.00
- 7 Add Lines 4, 5 and 6. Fill in if loss 7 \$.00

Subtractions from DC Income

- 8 Part year residents, enter income received during period of nonresidence, *see instructions.* 8 \$.00
- 9 Taxable refunds, credits or offsets of state and local income tax. 9 \$.00
- 10 Taxable amount of social security and tier 1 railroad retirement 10 \$.00
- 11 Income reported and taxed this year on a DC franchise or fiduciary return. 11 \$.00
- 12 DC and federal government survivor benefits, *see instructions.* 12 \$.00
- 13 Unemployment Insurance Benefits, *see instructions.* 13 \$.00
- 14 Other subtractions from DC Schedule I, Calculation B, Line 16. 14 \$.00
- 15 Total subtractions from DC income, Lines 8-14. 15 \$.00
- 16 DC adjusted gross income, Line 7 minus Line 15. Fill in if loss 16 \$.00

- 17 Deduction type. *Take the same type as you took on your federal return. Fill in which type:* Standard or Itemized
 See instructions for amount to enter on Line 17.
- 18 DC deduction amount. 18 \$.00
- 19 DC taxable income. *Subtract Line 18 from Line 16.* Fill in if loss 19 \$.00

- 20 Tax. *If Line 19 is \$100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions. Fill in if filing separately on same return. Complete Calculation J on Schedule S.* 20 \$.00
- 21 Credit for child and dependent care expenses \$.00 X .32
 From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441 21 \$.00
- 22 Non-refundable credits from DC Schedule U, Part 1a, Line 7. *Attach Schedule U.* 22 \$.00
- 23 Total non-refundable credits. *Add Line 21 and Line 22.* 23 \$.00
- 24 Subtract Line 23 from Line 20. *If less than zero, enter zero.* 24 \$.00
- 25 **DC Health Care Shared Responsibility** *See instructions. If fully covered or fully exempt, enter zero.* 25 \$ 0.00
- 26 Total tax and DC Health Care Shared Responsibility. *Add Line 24 and Line 25.* 26 \$.00
- 27 **DC Earned Income Tax Credit** Fill in if prior year (2019) earned income *See instructions.*
- 27a Enter the number of qualified EITC children. 27b Enter earned income amount 27b \$.00
- 27c For filers **with** qualifying children. Enter federal EIC \$.00 X .40 Enter result > 27c \$.00
- 27e For filers **without** qualifying children. *See instructions for special calculations.* Enter result > 27e \$.00
- 28 Property Tax Credit. *From your DC Schedule H; attach a copy.* 28 \$.00



2021

SCHEDULE HSR
DC Health Care
Shared Responsibility



2 1 0 4 0 0 2 1 0 0 0 0

Important: Print in CAPITAL letters using black ink. File with your D-40.

OFFICIAL USE ONLY Vendor ID#0000

Personal information

Your daytime telephone number 000 000 0000

Your taxpayer identification number (TIN) and Date of Birth (MMDDYYYY) 012345678 01011800 Spouse's/registered domestic partner's TIN and Date of Birth (MMDDYYYY) 001234567 01021800

Your first name M.I. Last name JOHN O ANYONE

Spouse's/registered domestic partner's first name M.I. Last name JULIE A ANYONE

Mailing address (number, street and suite/apartment number if applicable)
1234 ANY STREET

City State Zip Code +4
ANYTOWN DC 00000 0000

PART I Do you have qualifying health coverage?

- 1 Did you and, if applicable, all members of your health care shared responsibility family have qualifying health coverage for every month in 2021?
- Yes. **STOP.** You do not owe a health care shared responsibility payment and do not need to complete a Schedule HSR. (Enter zero on Line 25 of your D-40)
- No. If you answered No, complete Part II.

PART II Do you have an exemption?

- 2 Can someone else claim you as a dependent on their federal income tax return for 2021?
- Yes. Proceed to Part IV. See instructions.
- No.
- 3 Was your federal adjusted gross income below the applicable filing threshold for your filing status for 2021? See instructions.
- Yes. Proceed to Part IV. See instructions.
- No.
- 4 Was your federal adjusted gross income reported on your D-40, Line 4 for 2021 equal to or less than \$28,593
- Yes. Proceed to Part IV. See instructions.
- No.

If you answered Yes to any of questions 2 - 4, enter zero on Line 25 of your D-40. If not, continue by answering questions 5 - 6.

- 5 Do you affirm under the penalties of perjury that you or any member of your health care shared responsibility family lacked qualifying health coverage in 2021 on the basis of a sincerely held religious belief during the entire taxable year?
- Yes. You must complete Part III before completing Part IV.
- No.
- 6 Are you claiming an exemption (other than a sincerely held religious belief) for at least one month for 2021 for yourself or any member of your health care shared responsibility family?
- Yes. You must complete Part III before completing Part IV.
- No.

After answering questions 5 - 6, complete Part IV to determine the amount to enter on Line 25 of your D-40. If you answered yes to question 5 or 6, you must also complete Part III.

