



Samaritan Ministries members who are residents of the 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 law requires residents to document their compliance when filing their annual 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 2023 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 the 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 regarding 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**.

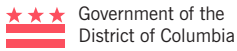
Part III:

- 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 will create a different barcode.**

Part IV:

- If you are only claiming the exemption for part of 2023, complete **Part IV** and enter the total amount on **Line 25** of your 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.



2023

**SCHEDULE HSR
DC Health Care
Shared Responsibility**



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

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

Your first name M.I. Last name

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

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

City State Zip Code +4

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 **2023**?
- 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 2023?
- 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 2023? 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 2023 equal to or less than \$32,367.60
- 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 2023 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 2023 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.

