



Department of the Treasury
Internal Revenue Service
Group 2219
7300 Turfway Road, Suite 410
Florence, KY 41042

Date:
05/26/2017
Taxpayer ID number:

Tax year:
2015
Person to contact:

Employee ID number:

Contact telephone number:

Contact e-fax number:

Request for Employer Reporting of Offers of Health Insurance Coverage (Forms 1094-C and 1095-C)

Dear Taxpayer:

A review of our records shows you may have been an Applicable Large Employer (ALE) in 2015 and therefore required to file certain information returns for 2015. We have not received those returns for the taxpayer ID number shown at the top of this letter.

Internal Revenue Code (IRC) Section 6056 requires employers that are ALEs to file information returns with the IRS and provide statements to their full-time employees relating to the health insurance coverage, if any, the employer offered its full-time employees. These information reporting requirements first went into effect for 2015, and the deadlines for 2015 information reporting were earlier in 2016. ALEs meet these reporting requirements using Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Return*, and Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*.

How to know if you're required to file

In general, an employer is an ALE for a year (and thus subject to the reporting requirements) if it had an average of 50 or more full-time employees (including full-time equivalent employees) during the preceding calendar year. For this purpose, there are specific definitions of full-time employee and full-time equivalent employee, exceptions for certain seasonal workers and employees with TRICARE or Veterans Administration health coverage, and specific rules for employers with common ownership. There are also transition rules for 2015 only. For more information on these rules and other information about how to determine whether you were an ALE in 2015, visit the ACA Information Center for Applicable Large Employers (ALEs) at www.irs.gov, keyword "ALEs." Employers required to file at least 250 Forms 1095-C generally must file electronically. Other employers may file either electronically or on paper. You can find the 2015 Forms 1094-C and 1095-C and *Instructions for Forms 1094-C and 1095-C*, which includes information on how to file returns with the IRS, at www.irs.gov (at the top of the screen select "Forms and Pubs," under the "Browse" heading choose "List of Prior Year Forms & Pubs" and in the "Find" box enter "1094-C" or "1095-C," as applicable).

What you must do

Check the box below that applies and mail your response to us to the address shown at the top of this letter within 30 days from the date of this letter.

- I was an ALE for calendar year 2015 and already filed Form 1094-C and Forms 1095-C with the IRS using the following name _____ and employer identification number (EIN) _____ on date _____.
- I was an ALE for calendar year 2015 and my Form 1094-C and Forms 1095-C are included with this letter. (Do not use this box if you are required to file electronically.)
- I was an ALE for calendar year 2015 and will file my Form 1094-C and Forms 1095-C with the IRS using the following name _____ and employer identification number (EIN) _____ by date _____. (If more than 90 days from the date of this letter, explain below under "Other.")
- I was not an ALE for calendar year 2015.
- Other (Indicate below or attach a statement explaining why you have not filed the required returns and any actions you plan to take.)

If you are required to file information returns under IRC Section 6056, failure to comply may result in the assessment of a penalty under IRC Section 6721 for a failure to file information returns.

When responding to this letter, please include your contact information, including a daytime telephone number and the best time for us to call if we need more information.

If you have questions, please contact the person shown at the top of this letter.

Sincerely,

Tax Compliance Officer