



IRS Department of the Treasury
Internal Revenue Service

Stop 6525 (AM CIS)
Kansas City MO 64999-0025

In reply refer to:
Nov. 22, 2016 LTR 178C 3
201512 30 1
00003298
BODC: WI



017343

Taxpayer identification number:
Tax periods: Dec. 31, 2015
Form: 1040

Dear Taxpayer:

Thank you for the inquiry dated June 06, 2016.

You're required to reconcile the amount of advance credit payments with the amount of premium tax credit you are allowed on your tax return using Form 8962, Premium Tax Credit. Use the Form 1095-A to complete Form 8962 and send us a completed Form 8962.

To obtain the necessary forms, schedules, or publications needed to respond to this letter, visit www.irs.gov/formspubs or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, you can call toll free at 1-866-682-7451 extension 568.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include this letter and provide in the spaces below, your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Nov. 22, 2016 LTR 178C 3
201512 30 1
00003299

Sincerely yours,

Operations Manager, AM OPs 1

Enclosures:
Copy of this letter
Envelope