



Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999

Date:

Contact telephone number:
1-866-682-7451, extension 569



Dear Taxpayer:

Why we are sending you this letter

We received a copy of the Form 1095-A, *Health Insurance Marketplace Statement*, your Health Insurance Marketplace sent you. Your Form 1095-A shows that advance payments of the premium tax credit were made to you or your family's health insurance company to reduce your premium costs in 2014. You must file Form 8962, *Premium Tax Credit*, with your 2014 federal income tax return to reconcile these advance payments. Our records indicate that you filed your 2014 tax return without a Form 8962 attached.

What you need to do

File a Form 1040X, *Amended U.S. Individual Income Tax Return*, with the Form 8962 as soon as you can. The Form 1095-A sent to you provides information you need to complete Form 8962. If you need a copy of your Form 1095-A, log in to your Marketplace account at HealthCare.gov or your state Marketplace website or call your Marketplace call center. For more information on filing a Form 8962, visit IRS.gov/aca.

Amended returns cannot be filed electronically. For more information on filing an amended return, go to IRS.gov/formspubs. You can also call us at the telephone number listed at the top of this letter.

If you need help with preparing your amended tax return, you may qualify for Low Income Taxpayer Clinic (LITC) assistance. LITCs are independent from the IRS. LITCs serve individuals whose income is below a certain level. LITCs provide services for free or a nominal fee. For more information and to find an LITC near you, see the LITC page at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, *Low Income Taxpayer Clinic List*.

Sincerely,

Frank Nolden
Field Director, Accounts Management