



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

We want to alert you that if advance payments of the premium tax credit were made to your or your family's insurance company in calendar year 2015, you must file Form 8962 with your 2015 tax return. If you fail to do so, you may experience delays in the processing of your 2015 tax return. You may also become ineligible for future advance payments of the premium tax credit or cost-sharing reductions to help pay for Marketplace health insurance coverage for you or your family.

You can correct your tax return for 2014 by filing a Form 1040X, *Amended U.S. Individual Income Tax Return*, with the Form 8962. Amended returns cannot be filed electronically. For more information on filing an amended return or to find other tax forms, go to IRS.gov/formspubs.

For more information about the premium tax credit, visit IRS.gov/aca. 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.

Visit www.irs.gov/ltr5599 to read this letter in English (Visite www.irs.gov/ltr5599 para leer esta carta en Español).

If you have questions, you can call us at the telephone number listed at the top of this letter.

Sincerely,

Frank Nolden
Field Director, Accounts Management