The form you are looking for begins on the next page of this file. Before viewing it, please see the important update information below.

New Mailing Addresses

Addresses for mailing certain forms have changed since the forms were last published. The new mailing addresses are shown below.

Mailing address for **Forms 706 - A, 706 - GS(D), 706 - GS(T), 706 - NA, 706 - QDT, 8612, 8725, 8831, 8842, 8892, 8924, 8928:**

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

Mailing address for **Forms 2678, 8716, 8822-B, 8832, 8855:**

Taxpayers in the States Below	**Mail the Form to This Address**
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana,Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201

This update supplements these forms' instructions. Filers should rely on this update for the changes described, which will be incorporated into the next revision of the forms' instructions.

Form **8928**
(Rev. May 2016)
Department of the Treasury
Internal Revenue Service

Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code

(Under sections 4980B, 4980D, 4980E, and 4980G)

▶ **Information about Form 8928 and its separate instructions is at *www.irs.gov/form8928.***

OMB No. 1545-2146

Filer's tax year beginning , and ending ,

A Name of filer (see instructions)	**B** Filer's employer identification number (EIN)
Number, street, and room or suite no. (if a P.O. box, see instructions)	
City or town, state or province, country, and ZIP or foreign postal code	**E** Plan sponsor's EIN
C Name of plan	**F** Plan year ending (MM/DD/YYYY)
D Name and address of plan sponsor	**G** Plan number

Part I Tax on Failure To Satisfy Continuation Coverage Requirements Under Section 4980B

Complete a separate Part I, lines 1 through 6, for failures due to reasonable cause and not to willful neglect, and a separate Part I, lines 12 through 14, for other failures, for each qualifying event for which one or more failures to satisfy continuation coverage requirements that occurred during the reporting period (see instructions).

Section A – Failures Due to Reasonable Cause and Not to Willful Neglect

		For IRS Use Only		
1	Enter the total number of days of noncompliance in the reporting period		1	
2	Enter the number of qualified beneficiaries for which a failure occurred as a result of this qualifying event (2)			
3	If you entered 2 or more on line 2, multiply line 1 by $200. Otherwise, multiply line 1 by $100		3	
4	If the failure was not discovered despite exercising reasonable diligence or was corrected within the correction period and was due to reasonable cause, enter -0- here, and go to line 5. Otherwise, enter the amount from line 3 on line 6 and go to line 7		4	
5	If the failure was not corrected before the date a notice of examination of income tax liability was sent to the employer and the failure continued during the examination period, multiply $2,500 by the number of qualified beneficiaries for whom one or more failures occurred (multiply by $15,000 to the extent the violations were more than de minimis for a qualified beneficiary). If the failures were corrected before the date a notice of examination was sent, enter -0-		5	
6	Enter the smaller of line 3 or line 5		6	
7	If there was more than one qualifying event, add the amounts shown on line 6 of all forms, and enter the total on a single "summary" form. Otherwise, enter the amount from line 6 above		7	
8	Enter the aggregate amount paid or incurred during the preceding tax year for a single employer group health plan or the amount paid or incurred during the current tax year for a multiemployer health plan to provide medical care (8)			
9	Multiply line 8 by 10% (0.10)		9	
10	Amount from section 4980B(c)(4)		10	
11	Enter the smallest of lines 7, 9, or 10. For a third-party administrator, HMO, or insurance company, the amount you enter on this line filed for all plans you administer during the same tax year cannot exceed $2 million; reduce the amount you would otherwise enter on this line to the extent the amount for all plans would exceed this limit		11	

Section B – Failures Due to Willful Neglect or Otherwise Not Due to Reasonable Cause

12	Enter the total number of days of noncompliance in the reporting period		12	
13	Enter the number of qualified beneficiaries for which a failure occurred as a result of this qualifying event (13)			
14	If you entered 2 or more on line 13, multiply line 12 by $200. Otherwise, multiply line 12 by $100.		14	
15	If there was more than one qualifying event, add the amounts shown on line 14 of all forms, and enter the total on a single "summary" form. Otherwise, enter the amount from line 14 above		15	

Section C – Total Tax Due Under Section 4980B

16	Add lines 11 and 15 ▶	126	16	

Name of filer: Filer's EIN:

Part II Tax on Failure To Meet Portability, Access, Renewability, and Other Requirements Under Section 4980D

Complete a separate Part II, lines 17 through 23, for failures due to reasonable cause and not to willful neglect, and a separate Part II, lines 29–32, for other failures to meet certain group health plan requirements that occurred during the reporting period (see instructions).

				For IRS Use Only	
Section A – Failures Due to Reasonable Cause and Not to Willful Neglect					
17	Enter the total number of days of noncompliance in the reporting period				17
18	Enter the number of individuals to whom the failure applies	18			
19	Multiply line 17 by line 18	19			
20	Multiply line 19 by $100				20
21	If the failure was not discovered despite exercising reasonable diligence or was corrected within the correction period and was due to reasonable cause, enter -0- here, and go to line 22. Otherwise, enter the amount from line 20 on line 23 and go to line 24				21
22	If the failure was not corrected before the date a notice of examination of income tax liability was sent to the employer and the failure continued during the examination period, multiply $2,500 by the number of qualified beneficiaries for whom one or more failures occurred (multiply by $15,000 to the extent the violations were more than de minimis for a qualified beneficiary). If the failures were corrected before the date a notice of examination was sent, enter -0-				22
23	Enter the smaller of line 20 or line 22				23
24	If there was more than one failure, add the amounts shown on line 23 of all forms, and enter the total on a single "summary" form. Otherwise, enter the amount from line 23 above				24
25	Enter the aggregate amount paid or incurred during the preceding tax year for a single employer group health plan or the amount paid or incurred during the current tax year for a multiemployer health plan to provide medical care	25			
26	Multiply line 25 by 10% (0.10)				26
27	Amount from section 4980D(c)(3)				27
28	Enter the smallest of lines 24, 26, or 27				28
Section B – Failures Due to Willful Neglect or Otherwise Not Due to Reasonable Cause					
29	Enter the total number of days of noncompliance in the reporting period				29
30	Enter the number of individuals to whom the failure applies	30			
31	Multiply line 29 by line 30	31			
32	Multiply line 31 by $100				32
33	If there was more than one failure, add the amounts shown on line 32 of all forms, and enter the total on a single "summary" form. Otherwise, enter the amount from line 32 above				33
Section C – Total Tax Due Under Section 4980D					
34	Add lines 28 and 33 ▶			127	34
Part III	**Tax on Failure To Make Comparable Archer MSA Contributions Under Section 4980E**				
35	Aggregate amount contributed to Archer MSAs of employees within calendar year				35
36	Total tax due under section 4980E. Multiply line 35 by 35% (0.35) ▶			128	36
Part IV	**Tax on Failure To Make Comparable HSA Contributions Under Section 4980G**				
37	Aggregate amount contributed to HSAs of employees within calendar year				37
38	Total tax due under section 4980G. Multiply line 37 by 35% (0.35) ▶			137	38
Part V	**Tax Due or Overpayment**				
39	Add lines 16, 34, 36, and 38				39
40	Enter amount of tax paid with Form 7004				40
41	**Tax due.** Subtract line 40 from line 39. If less than zero, enter -0-, and go to line 42. If the result is greater than zero, enter here and attach a check or money order payable to "United States Treasury." Write your name, identifying number, plan number, and "Form 8928" on your payment				41
42	**Overpayment.** Subtract line 39 from line 40				42

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature ▶ Telephone number ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	