

IRM PROCEDURAL UPDATE

DATE: 12/20/2022

NUMBER: wi-21-1222-1232

SUBJECT: Form 94XX - COBRA Premium Assistance Credit

AFFECTED IRM(S)/SUBSECTION(S): 21.7.2.7.6.4

IRM 21.7.2.7.6.4(9) Added exception with instructions to refer certain cases to the IRM author for handling guidance.

9. Reject any Form 94XX claiming non-refundable or refundable amounts of COBRA Premium Assistance Credit that is filed for an **invalid** tax period or tax form. As appropriate, follow guidance in IRM 21.5.3.4.6.3, *No Consideration Procedures*, and issue Letter 916C advising the employer the credit is not available for the form/tax period (specify) for they filed a Form 94XX. The valid forms and tax periods for the COBRA Premium Assistance Credit are as follows:
 - **Form 941:** Tax periods 202106, 202109, 202112, and 202203 (**only**).
 - **Form 943, Form 944, and Form CT-1:** Tax period 202112 and 202212 (**only**).

EXCEPTION: Contact the IRM author through your management chain and the site P&A Staff for guidance on case handling for any Form 941-X filed to request COBRA Premium Assistance Credit for tax periods 202206 and subsequent.

REMINDER: This subsection does not address COBRA premium assistance credits previously claimed under provisions of The American Recovery and Reinvestment Act of 2009 (ARRA 2009) which are addressed separately in IRM 21.7.2.5.19, *Premium Assistance for COBRA Benefits*.