



IRS Health Insurance Provider Fee (IPF)

Important Information for 2020 Fee Year

The due date for Form 8963, Report of Health Insurance Provider Information, for Fee Year 2020 is April 15, 2020

- Reminder: The 2019 suspension does not impact 2020. The “applicable amount” for fee year 2020 is \$15,522,820,037 (see Treas. Reg. § 57.4(a)(3), and Notice 2019-50).
- Final regulations, amending section 57.3(a)(2) of the Health Insurance Providers Fee regulations to provide that a covered entity (including a controlled group) reporting on a Form 8963, or corrected Form 8963, more than \$25 million in net premiums written must electronically file the forms after December 31, 2019 [fee year 2020], were published in the Federal Register on November 13, 2019 (TD 9881).
- The regulations provide that if a Form 8963 or corrected Form 8963 is required to be filed electronically, any subsequent Form 8963 filed for the same fee year must also be filed electronically, even if the subsequently filed Form 8963 reports \$25 million or less in net premiums written. In addition, the regulations provide that a failure to electronically file would be treated as a failure to file for purposes of section 57.3(b).
- Forms 8963 reporting \$25 million or less in net premiums written may still be mailed. If you mail your Form 8963, please also fax it to 877-797-0235.
- Please visit www.irs.gov/Form8963efile for step-by-step tutorials showing how to register for e-Services Secure Access, submit your e-File application for the “ACA Provider role,” and upload your Form 8963. Start the e-Services Secure Access registration and e-File application process early. All persons to be included on the e-File application must complete the e-Services Secure Access process first. NOTE: This e-File application is not the same as the “ACA Application for Transmitter Control Code (TCC).” To e-File Form 8963, you need an ETIN (Electronic Transmitter Identification Number).
- If you have an e-Services account but have not accessed it since 2017, you must re-register and create a new e-Services account using the new two-factor authentication process called “Secure Access.”
- Visit the new “ACA Form 8963 Download and Login” (formerly the AFA) landing page at www.irs.gov/Form8963DownloadLogin to locate the latest version of the Form 8963, for a direct link to e-Services Secure Access, to upload Form 8963, and after upload, to check the status of submissions (to verify they were accepted).

Latest regulations:

Continue to refer to the Health Insurance Provider Fee page on irs.gov at www.irs.gov/ACA9010, for additional information. The “related items” sidebar will contain links to the latest proposed and/or issued regulations.

Questions? Contact an IPF Analyst

- By phone at 616-365-4617 (not a toll-free number) and leave a message. We will return the call promptly.
- By email at LBI.IPF@irs.gov
- By fax at 877-797-0235
- ACA eServices Help Desk 866-937-4130

This newsletter is for informational purposes only, sent to health insurance providers and other interested parties.