

# IRS Health Insurance Provider Fee (IPF) IMPORTANT INFORMATION



## **Address Correction for Form 8963:**

- The address to send Form 8963 in the Instructions, and on the form itself, requires updating.
- The correct address is:  
**Internal Revenue Service  
1973 Rulon White Blvd.  
Mail Stop 4916-IPF  
Ogden, UT 84201-0051**
- Forms sent using the zip code 84404 will continue to be delivered
- If you would like to request an acknowledgment that we received your Form 8963, please email [LB.I.IPF@irs.gov](mailto:LB.I.IPF@irs.gov) with the company information and/or certified tracking number and we will reply when we receive the form. If you use an overnight service, add the email address [LB.I.IPF@irs.gov](mailto:LB.I.IPF@irs.gov) in the recipient email and we will reply when we receive the form.

## **Guidance:**

- REG-143416-14 issued. The temporary and proposed regulations provide rules for the definition of a covered entity for purposes of the fee imposed by section 9010 of the Patient Protection and Affordable Care Act, as amended.
- Notice 2015-29 issued. This notifies covered entities how the IRS will implement the special rule in EHCCA for ACA § 9010 regarding expatriate health insurance plans for 2014 and 2015.
- Please continue to check our website for updates or additional guidance that may be issued affecting the 2015 fee year (see website address below).

## **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 [LB.I.IPF@irs.gov](mailto:LB.I.IPF@irs.gov)
- By fax at 877-797-0235

## **Reminders:**

- Continue to refer to the Health Insurance Provider Fee page on [irs.gov](http://www.irs.gov) at <http://www.irs.gov/Businesses/Corporations/Affordable-Care-Act-Provision-9010>, for additional information.

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