

Sample article for organizations to use to reach customers (480 word count)

Post the following article on your websites and/or use in other communication vehicles to help taxpayers.

What to do if you get a 12C letter about the premium tax credit

Some taxpayers will be [receiving an IRS letter](#) about the premium tax credit. Be sure to read your letter carefully and respond timely. Do not file a Form 1040X, Amended U.S. Individual Income Tax Return. Once you respond to the letter, the IRS uses the information you provide to process your tax return.

You can mail or fax your response. Be sure to include a copy of the letter with your response. Use the mailing address and fax number in the letter to respond.

The IRS sent you this letter because the Health Insurance Marketplace notified us that they made advance payments of the premium tax credit on your behalf to your, or your family's, insurance company last year.

You also received this letter because — when you filed your individual 2015 tax return — you didn't reconcile the advance payments of the premium tax credit. To reconcile, you use [Form 8962](#), Premium Tax Credit, to compare the advance payments with the amount of your credit.

Filing your tax return without including Form 8962 will delay your refund and prevent you from receiving advance credit payments in future years.

You must respond to the letter, even if you disagree with the information in it. If you disagree, send the IRS a letter explaining what you think is in error. If you received this letter, but didn't enroll in health insurance through the Marketplace, you must respond to the letter and let the IRS know.

The letter outlines the information you should provide in your response, which includes:

- Copy of the [Form 1095-A](#), Health Insurance Marketplace Statement that your Marketplace provided to you earlier this year.
- Completed Form 8962.
- Second page of your tax return, which includes the "Tax and Credits" and "Payments" sections, showing the necessary corrections and your signature. You must complete either the line for "excess advance premium tax credit repayment" or the line for "net premium tax credit."

If you originally filed a Form 1040EZ tax return, you must transfer the information from your Form 1040EZ to a Form 1040A and include it with your response to the 12C letter.

If you need your Form 1095-A, you should [contact your Marketplace](#) directly. The IRS does not issue and cannot provide that information to you.

For more information about the health care law and the premium tax credit, visit IRS.gov/aca for more information.

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NOTE TO EDITOR: Below are links to help taxpayers find the information they need.

- [Publication 974](#), Premium Tax Credit

On Twitter? Send this Tweet:

#IRSTaxTip: What to do if you get a letter about the premium #tax credit
<http://go.usa.gov/ctMu9> #HealthCare #IGMR