

IRS Health Insurance Provider Fee (IPF) IMPORTANT INFORMATION for 2018 Fee Year



The due date for Form 8963, Report of Health Insurance Provider Information, for Fee Year 2018 is **April 17, 2018**

- Reminder: The 2017 moratorium does not impact 2018. The “applicable amount” for fee year 2018 remains at \$14.3 billion (see Treas. Reg. § 57.4(a)(3)).
- Enacted on January 22, 2018, along with continuing resolution legislation, H.R. 195, Division D – Suspension of Certain Health-Related Taxes, § 4003, suspends collection of the fee for the 2019 calendar year only. Again, this does not affect the filing requirement and payment of the fee for 2018.
- We encourage electronic filing of Form 8963. Please visit irs.gov/Form8963efile for step-by-step tutorials showing how to register for e-Services, submit your e-File application for the “ACA Provider role” and upload your Form 8963.
- NEW REGISTRATION AND LOGIN STARTED DEC. 10, 2017: All e-Services users must re-register and create new e-Services accounts using a two-factor authentication process called Secure Access. Please review “[Important Update about Your e-Services Account](#)” on irs.gov for details
- Visit the new “ACA Form 8963 Download and Login” (formerly the AFA) landing page at irs.gov/Form8963DownloadLogin to locate the latest version of the Form 8963, for a direct link to e-Services, to upload Form 8963, and to check the status of prior submissions.
- If you mail your form, please also fax it to 877-797-0235. If you would like to request an acknowledgment that we received your Form 8963, please email LBI.IPF@irs.gov with the company name (no EIN, please) and/or tracking number and we will reply when we receive the form. If you use an overnight service, add the email address “LBI.IPF@irs.gov” in the recipient email and we will reply when we receive the form. We highly recommend letting us know you mailed your Form 8963 so we can confirm that it’s received and processed timely.

Extended due dates for insurer and employee information reporting under sections 6055 and 6056 (Informational only – no impact to the Insurance Provider Fee):

The due date for furnishing the 2017 Forms 1095-B and Forms 1095-C, has been extended from January 31, 2018, to March 2, 2018.

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