

## Letter 5600C Text

Taxpayer identification number:

Dear [Taxpayer name]:

### WHY WE ARE SENDING YOU THIS LETTER

It appears that you may have reported owing too much Health Care Shared Responsibility Payment (SRP) on your 2014 income tax return. Under the law, individuals are required to either have health coverage for each month, qualify for an exemption, or make an SRP with their tax return. You reported an SRP either on Line 61 of your Form 1040, Line 38 of your Form 1040A, or Line 11 of your Form 1040EZ.

You may have reported owing too much SRP for several reasons. Examples include:

1. The income you reported is below the 2014 tax filing requirement. In that case, you can claim a coverage exemption for everyone in your household on Form 8965, Health Coverage Exemptions, and are not responsible for the SRP.
2. Someone claimed you as a dependent on their tax return. In that case, you are not responsible for the SRP. The person who claimed you as a dependent may be responsible for the SRP if you did not have health coverage.
3. You reported more SRP than you should have because the law limits the amount that you must pay. For 2014, the SRP is capped at \$2,448 per individual (\$204 per month per individual), and \$12,240 for a family with five or more members (\$1,020 per month for a family with five or more members).
4. You made another error in the SRP calculation.

### WHAT YOU CAN DO

File a Form 1040X, Amended U.S. Individual Income Tax Return, if you wish to correct the SRP that you reported on your 2014 tax return. Attach Form 8965 if you wish to claim an exemption. The worksheet in the instructions of Form 8965 can be used to review the calculation of your SRP. If you don't currently have an outstanding balance for taxes due to the IRS, you can choose to apply any excess SRP amount that was paid to your estimated tax payments for a future year, or you can receive a refund. If you have an outstanding balance, we will apply the excess SRP to your oldest balance due.

For more information on the SRP and on Form 8965, visit [IRS.gov/aca](http://IRS.gov/aca). For an estimate of your SRP, visit [irs.gov/Affordable-Care-Act/Affordable-Care-Act-Estimator-Tools](http://irs.gov/Affordable-Care-Act/Affordable-Care-Act-Estimator-Tools). For more information on filing an amended tax return to change (correct) your 2014 tax return, visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs). If you prefer, you can call us at [02 14V], ext. [03 3V].

If you need help with preparing your amended tax return, you may qualify for Low Income Taxpayer Clinic (LITC) assistance. LITCs are independent from the IRS. LITCs serve individuals whose income is below a certain level. LITCs provide services for free or a nominal fee. For more information and to find an LITC near you, see the LITC page at [www.taxpayeradvocate.irs.gov/litcmap](http://www.taxpayeradvocate.irs.gov/litcmap) or IRS Publication 4134, Low Income Taxpayer Clinic List.

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