



Department of the Treasury
Internal Revenue Service
5333 Getwell Road Stop 822
Memphis, TN 37501-0111

Notice	CP06A
Tax year	2018
Notice date	February 6, 2019
Social Security number	nnn-nn-nnnn
Your caller ID	nnnnn
To contact us	Phone nnn-nnn-nnnn

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TAXPAYER NAME
ADDRESS
CITY, STATE ZIP

We're auditing your 2018 Form 1040

Supporting documentation requested

Our records show that you or someone for whom you claimed a personal exemption was enrolled in health care coverage through the ACA Marketplace. Our records also show that advance payments of the premium tax credit (APTC) were paid directly to the insurance provider. When APTC is paid on behalf of you or someone for whom you claim a personal exemption, you must file Form 8962, Premium Tax Credit, to reconcile the APTC.

Be sure to respond within 30 days from the date of this notice or you may owe additional tax.

What you need to do

- Provide a completed Form 8962.
- Provide copies of Form 1095-A, Form 1095-B, or Form 1095-C, as appropriate.
- If another taxpayer reconciled all or part of the APTC paid for this policy on another return, complete Part 4 of Form 8962 and provide the information indicated to support your shared policy allocation. Refer to the enclosed Form 14950, Premium Tax Credit Verification, for additional information.
- **Mail or fax us your completed documentation within 30 days from the date of this notice. Be sure to include a copy of this notice.**
- If you can't get your documentation ready in time, call us at 866-897-0161 to discuss your options.

If we don't hear from you

If you don't mail or fax your supporting documentation within 30 days from the date of this notice, we will send you an audit report that shows the proposed changes to your tax return. This may include an additional tax for repayment of the APTC.

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Next steps

- We'll review the information that you provide (please allow us at least 30 days).
- If the information supports your tax return, we'll send a letter closing your audit.
- If the information does not fully support your tax return, we'll send you an audit report that explains the proposed changes, including any additional tax you may owe plus any penalties and interest that may apply.
- Send your response by regular mail, courier, priority, or express services, including certified or registered mail. However, requiring a signature upon delivery may delay processing.
- Mail or fax your documentation within 30 days from the date of this notice. If you're using your own envelope, mail your package to the address on the response form, or fax it to 901-395-1600 (not a toll-free number). Please include a copy of this notice with your documentation.

Additional information

- Visit www.irs.gov/cp06.
- Review the enclosed documents and Publication 3498-A, The Examination Process (Audits by Mail), which describes your appeal rights.
- Review the enclosed Publication 1, Your Rights as a Taxpayer.
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 877-777-4778.

Low Income Taxpayer Clinics (LITC)

Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at www.irs.gov. Also, see the LITC page at www.taxpayeradvocate.irs.gov/litcmap. Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.

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Please detach and return this stub with your completed Form 8962

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