



Department of Treasury  
Internal Revenue Service

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Notice	CP156
Notice Date	June 27, 2013
Employer ID number	[Redacted]
Tax period	March 31, 2013
Form	990-T
To contact us	[Redacted]

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Reduction to credit for small employer health insurance premiums

## We applied the sequestration reduction rate to your credit

We received your Form 990-T, Exempt Organization Business Income Tax Return and Form 8941, Credit for Small Employer Health Insurance Premiums, for the tax period [Month day, year] claiming the Credit for Small Employer Health Insurance Premiums.

We reduced your credit based on the following:

Pursuant to the requirements of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, certain automatic reductions take place as of March 1, 2013. These required reductions include a reduction to the refundable portion of the Small Business Health Care Tax Credit for certain small tax-exempt employers under Internal Revenue Code section 45R. As a result, the refundable portion of your claim will be reduced by 8.7% percent. The sequestration reduction rate will be applied until the end of the fiscal year (September 30, 2013) or intervening Congressional action, at which time the sequestration rate is subject to change.

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### Next steps

If you haven't received your refund, you should receive it within 3-4 weeks as long as you don't owe other tax or debts we're required to collect.

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### Additional Information

- Visit [www.irs.gov/cp156](http://www.irs.gov/cp156)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676)
- For Exempt Organization information, visit [www.irs.gov/Filing/Charities-&-Non-Profits](http://www.irs.gov/Filing/Charities-&-Non-Profits)
- If a tax practitioner or someone else prepared your return, you may want to give them a copy of this notice. (If you have a power of attorney on file with us, a copy has been sent to him/her automatically.)

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