



**Department of the Treasury
Internal Revenue Service**

Address
City ST Zip code

Employer Name
Address
City, ST Zip code

Date:
05/25/2018
Tax year:
2015
Employer ID number:

Contact name:
Name
Contact ID number:

Contact telephone number:
(###) ###-####
Contact e-fax number:
(###) ###-####

Dear Taxpayer:

Information about your proposed Employer Shared Responsibility Payment (ESRP)

We received your response to our previous correspondence about your proposed ESRP under Internal Revenue Code Section 4980H.

We're closing this inquiry because we accepted the information you provided. After recalculating the amount, you do not owe an ESRP. At this time, there will be no assessment of an ESRP for the tax year listed above.

What you need to do

No further action is required at this time.

If you sent us a payment, you'll receive a refund within 4 to 6 weeks unless you owe other taxes or debts we are required to collect.

Additional Information

- For more information about this letter, visit www.irs.gov/ltr227k.
- For information about the ESRP and the PTC, www.irs.gov/aca.
- For information about the collection process visit www.irs.gov/Publication 594
- For tax forms, instructions and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- Keep this letter for your records.

Sincerely,

[Name]
[Title]