



Department of the Treasury
Internal Revenue Service
1973 North Rulon White Boulevard
Ogden, UT 84201-0062

Date:

07/01/2022

Taxpayer ID number:

Tax year:

2020

Person to contact:

4980H Response Unit

Employee ID number:

Contact telephone number:

Contact e-fax number:

Our records show you may have been an Applicable Large Employer (ALE) in 2020 and therefore required to file certain information returns for 2020. We haven't received those returns for the taxpayer ID number shown at the top of this letter.

Internal Revenue Code (IRC) Section 6056 requires employers that are ALEs to file information returns with the IRS and provide statements to their full-time employees relating to the health insurance coverage, if any, the employer offered its full-time employees. ALEs meet these reporting requirements using Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Return, and Form 1095-C, Employer-Provided Health Insurance Offer and Coverage.

How to know if you're required to file

In general, an employer is an ALE for a year (and thus subject to the reporting requirements) if it had an average of 50 or more full-time employees (including full-time equivalent employees) during the preceding calendar year. For this purpose, there are specific definitions of full-time employee and full-time equivalent employee, exceptions for certain seasonal workers and employees with TRICARE or Veterans Administration health coverage, and specific rules for employers that are members of an aggregated group under IRC §§ 414(b), (c), (m) or (o). For more information on these rules and other information about how to determine if you were an ALE in 2020, visit the ACA Information Center for Applicable Large Employers (ALEs) at www.irs.gov, keyword "ALEs."

Employers required to file at least 250 Forms 1095-C generally must file electronically. Other employers may file either electronically or on paper. You can find the 2020 Forms 1094-C and 1095-C and Instructions for Forms 1094-C and 1095-C, which includes information on how to file returns with the IRS, at www.irs.gov (at the top of the screen select "Forms & Pubs," under the "Browse" heading choose "List of Prior Year Forms & Pubs" and in the "Find" box enter "1094-C" or "1095-C," as applicable).

What you must do

Check the box below that applies and mail your response to us to the address shown at the top of this letter within 30 days from the date of this letter.

- ☐ I was an ALE for calendar year 2020 and already filed Form 1094-C and Forms 1095-C with the IRS using the following name _____ and employer identification number (EIN) _____ on date _____.
- ☐ I was an ALE for calendar year 2020 and have included my Form 1094-C and Forms 1095-C with this letter. (Do not use this box if you are required to file electronically.) (Explain reasons for late filing below under "Other")
- ☐ I was an ALE for calendar year 2020 and will file my Form 1094-C and Forms 1095-C with the IRS using the following name _____ and EIN _____ by date _____. (If more than 90 days from the date of this letter, explain below under "Other.") (Explain reasons for late filing below under "Other")
- ☐ I was not an ALE for calendar year 2020. Explain reasons below under "Other."
- ☐ Other (Indicate below or attach a statement explaining why you haven't filed the required returns and any actions you plan to take.)

If you're required to file and furnish information returns under IRC Section 6056, failure to do so may result in the assessment of penalties under IRC Section 6721 for failure to file and IRC Section 6722 for failure to furnish information returns.

When responding to this letter, please include your contact information, including a daytime telephone number and the best hours to reach you.

If you have questions, please use the contact information at the top of the first page of this letter.

Sincerely,



Lissa Baddley
Operation Manager