

IRS

Department of the Treasury Internal Revenue Service Examination Operations Exam P-3, Stop 4100 Kansas City, MO 64999-0040



FIRST & LAST NAME 5555 AVENUE PARKWAY HARRISBURG PA XXXXX-XXXX

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Notice	CP06A PC1300
Tax Year	2019
Notice date	August 16, 2021
Social Security number	XXX-XX-XXXX
To contact us	866-897-0177
Your Caller ID	XXXXXX
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## We're auditng your 2019 Form 1040SR 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.

#### If we don't hear from you

#### 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 866-897-0177 to discuss your options.

If you don't mail or fax your supporting documentation within 30 days from the date of this notice, we'll send you an audit report that shows the proposed charges, including any additional tax you may owe plus any penalties and interest that may apply.

### **Additional information**

- Visit www.irs.gov/cp80
- 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.





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Next steps	<ul> <li>We'll review the information that you provide (please allow us at least 30 days)</li> <li>IF the information supports your tax return, we'll send your refund and a letter letting you know your audit is closed.</li> <li>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.</li> <li>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.</li> <li>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 855-648-6646 (not a toll-free number). Please include a copy of this notice with your documentation.</li> </ul>
Additional information	<ul> <li>Visit www.irs.gov/cp06a</li> <li>Review the enclosed documents and Publication 3498-A, The Examination Process (Audits by Mail), which describes your appeal rights.</li> <li>Review the enclosed Publication 1, Your Rights as a Taxpayer.</li> <li>For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).</li> <li>Keep this notice for your records.</li> </ul>
	If you need assistance, please don't hesitate to contact us.
	<b>Taxpayer Advocate Service</b> The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAX can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.
	<ul> <li>Low Income Taxpayer Clinics (TLC)</li> <li>Tax professionals who are independent from the IRS may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:</li> <li>Go to www.taxpayeradvocate.irs.gov/litcmap;</li> <li>Download IRS Publication 4134, Low Income Taxpayer Clinic List available at www.irs.gov/forms-pubs; or</li> <li>Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134. State bar associations, state or local society of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.</li> </ul>



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# Please detach and return this stub with your completed Form 8962

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