

Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code

(Under sections 4980B, 4980D, 4980E, and 4980G)

Filer tax year beginning _____, _____ and ending _____, _____	
A Name of filer (see instructions)	B Filer's employer identification number (EIN)
Number, street, and room or suite no. (If a P.O. box, see instructions)	
City or town, state, and ZIP code	
C Name of plan	E Plan sponsor's EIN
D Name and address of plan sponsor	F Plan year ending (MM/DD/YYYY)
	G Plan number

Part I Tax on Failure To Satisfy Continuation Coverage Requirements Under Section 4980B
 Complete a separate Part I, lines 1 through 6 for failures due to reasonable cause and not to willful neglect, and a separate Part I, lines 12 through 14, for other failures, for each qualifying event for which one or more failures to satisfy continuation coverage requirements that occurred during the reporting period (see instructions).

Section A – Failures Due to Reasonable Cause and Not to Willful Neglect

1 Enter the total number of days of noncompliance in the reporting period	1	
2 Enter the number of qualified beneficiaries for which a failure occurred as a result of this qualifying event 2		
3 If you entered 2 or more on line 2, multiply line 1 by \$200. Otherwise, multiply line 1 by \$100	3	
4 If the failure was not discovered despite exercising reasonable diligence or was corrected within the correction period and was due to reasonable cause, enter -0- here, and then go to line 5. Otherwise, enter the amount from line 3 on line 6 and go to line 7	4	
5 If the failure was not corrected before the date a notice of examination of income tax liability was sent to the employer and the failure continued during the examination period, multiply \$2,500 by the number of qualified beneficiaries for whom one or more failures occurred (multiply by \$15,000 to the extent the violations were more than <i>de minimis</i> for a qualified beneficiary). If the failures were corrected before the day a notice of examination was sent, enter -0-	5	
6 Enter the smaller of line 3 or line 5	6	
7 If there was more than one qualifying event, add the amounts shown on line 6 of all forms, and enter the total on a single "summary" form. Otherwise, enter the amount from line 6 above	7	
8 Enter the aggregate amount paid or incurred during the preceding tax year for a single employer group health plan or the amount paid or incurred during the current tax year for a multiemployer health plan to provide medical care 8		
9 Multiply line 8 by 10% (.10)	9	
10 Amount from section 4980B(c)(4)	10	500,000
11 Enter the smallest of lines 7, 9, or 10. For a third-party administrator, HMO, or insurance company, the amount you enter on this line filed for all plans you administer during the same tax year cannot exceed \$2 million; reduce the amount you would otherwise enter on this line to the extent the amount for all plans would exceed this limit	11	

Section B – Failures Due to Willful Neglect or Otherwise Not Due to Reasonable Cause

12 Enter the total number of days of noncompliance in the reporting period	12	
13 Enter the number of qualified beneficiaries for which a failure occurred as a result of this qualifying event 13		
14 If you entered 2 or more on line 13, multiply line 12 by \$200. Otherwise, multiply line 12 by \$100	14	
15 If there was more than one qualifying event, add the amounts shown on line 14 of all forms, and enter the total on a single "summary" form. Otherwise, enter the amount from line 14 above	15	

Section C – Total Tax Due Under Section 4980B

16 Add lines 11 and 15 ▶	16	
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Name of filer:

Filer's EIN:

Part II Tax on Failure To Meet Portability, Access, and Renewability Requirements Under Section 4980D

Complete a separate Part II, lines 17 through 23, for failures due to reasonable cause and not to willful neglect, and a separate Part II, lines 29-32, for other failures to meet certain group health plan requirements that occurred during the reporting period (see instructions).

Section A – Failures Due to Reasonable Cause and Not to Willful Neglect

17	Enter the total number of days of noncompliance in the reporting period	17	
18	Enter the number of individuals to whom the failure applies	18	
19	Multiply line 17 by line 18	19	
20	Multiply line 19 by \$100	20	
21	If the failure was not discovered despite exercising reasonable diligence or was corrected within the correction period and was due to reasonable cause, enter -0- here, and then go to line 22. Otherwise, enter the amount from line 20 on line 23 and go to line 24	21	
22	If the failure was not corrected before the date a notice of examination of income tax liability was sent to the employer and the failure continued during the examination period, multiply \$2,500 by the number of qualified beneficiaries for whom one or more failures occurred (multiply by \$15,000 to the extent the violations were more than <i>de minimis</i> for a qualified beneficiary). If the failures were corrected before the day a notice of examination was sent, enter -0-	22	
23	Enter the smaller of line 20 or line 22	23	
24	If there was more than one failure, add the amounts shown on line 23 of all forms, and enter the total on a single "summary" form. Otherwise, enter the amount from line 23 above	24	
25	Enter the aggregate amount paid or incurred during the preceding tax year for a single employer group health plan or the amount paid or incurred during the current tax year for a multiemployer health plan to provide medical care	25	
26	Multiply line 25 by 10% (.10)	26	
27	Amount from section 4980D(c)(3)	27	500,000
28	Enter the smallest of lines 24, 26, or 27.	28	

Section B – Failures Due to Willful Neglect or Otherwise Not Due to Reasonable Cause

29	Enter the total number of days of noncompliance in the reporting period	29	
30	Enter the number of individuals to whom the failure applies	30	
31	Multiply line 29 by line 30	31	
32	Multiply line 31 by \$100	32	
33	If there was more than one failure, add the amounts shown on line 32 of all forms, and enter the total on a single "summary" form. Otherwise, enter the amount from line 32 above	33	

Section C – Total Tax Due Under Section 4980D

34	Add lines 28 and 33	34	
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Part III Tax on Failure To Make Comparable Archer MSA Contributions Under Section 4980E

35	Aggregate amount contributed to Archer MSAs of employees within calendar year	35	
36	Total tax due under section 4980E. Multiply line 35 by 35% (.35)	36	

Part IV Tax on Failure To Make Comparable HSA Contributions Under Section 4980G

37	Aggregate amount contributed to HSAs of employees within calendar year	37	
38	Total tax due under section 4980G. Multiply line 37 by 35% (.35)	38	

Part V Tax Due or Overpayment

39	Add lines 16, 34, 36, and 38	39	
40	Enter amount of tax paid with Form 7004	40	
41	Tax due. Subtract line 40 from line 39. If less than zero, enter -0-, and go to line 42. If the result is greater than zero, enter here and attach a check or money order payable to "United States Treasury." Write your name, identifying number, plan number, and "Form 8928" on your payment	41	
42	Overpayment. Subtract line 39 from line 40	42	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature
 Telephone number
 Date

Paid Preparer's Use Only

Preparer's signature <input type="text"/>	Date <input type="text"/>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <input type="text"/>
Firm's name (or yours, if self-employed), address, and ZIP code <input type="text"/>		EIN <input type="text"/>	Phone no. (<input type="text"/>) <input type="text"/>