

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

OMB No. 1545-XXXX

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

Filer tax year beginning _____, _____ and ending _____, _____

A Name of filer (see instructions)	B Filer's identifying number (see instructions) Employer Identification number (EIN)
Number, street, and room or suite no. (If a P.O. box, see instructions)	Social security number (SSN)
City or town, state, and ZIP code	E Plan sponsor's EIN
C Name of plan	F Plan year ending (MM/DD/YYYY)
D Name and address of plan sponsor	G Plan number
H Are you claiming a limitation of penalty under Parts I or II due to unintentional failure? If so, check here <input type="checkbox"/>	

Part I Tax on Failure To Satisfy Continuation Coverage Requirements Under Section 4980B
 Complete a separate Part I, lines 1 through 6, for each qualifying event for which one or more failures to satisfy continuation coverage requirements that occurred during the reporting period (see instructions)

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 result of this qualifying event	2	
3 If enter entered 2 or more on line 2, multiply line 1 by \$200. Otherwise, multiply line 1 by \$100	3	
4 If the failure was discovered after notice of examination sent, enter \$2,500. Otherwise, enter -0-	4	
5 To the extent the violations were more than de minimus, enter \$15,000. Otherwise, enter -0-	5	
6 Enter the largest of lines 3, 4, or 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. For a third-party administrator, HMO, or insurance company, do not include more than \$2,000,000 for all unintentional failures (see instructions)	7	
8 Enter the aggregate amount paid during the preceding tax year for group health plans	8	
9 Multiply line 8 by 10% (.10)	9	
10 Amount from section 4980B(c)(4)	10	500,000
11 Total tax due under section 4980B. If the failure was unintentional, enter the smallest of lines 7, 9, or 10. Otherwise, enter the amount from line 7	11	

Part II Tax on Failure To Meet Portability, Access, and Renewability Requirements Under Section 4980D
 Complete a separate Part II, lines 12 through 18, for each failure to meet certain group health plan requirements that occurred during the reporting period (see instructions)

12 Enter the total number of days of noncompliance in the reporting period	12	
13 Number of individuals to whom the failure applies	13	
14 Multiply line 12 by line 13	14	
15 Multiply line 14 by \$100	15	
16 If the failure was discovered after notice of examination sent, enter \$2,500. Otherwise, enter -0-	16	
17 To the extent the violations were more than de minimus, enter \$15,000. Otherwise, enter -0-	17	
18 Enter the largest of lines 15, 16, or 17	18	
19 If there was more than one failure, add the amounts shown on line 18 of all forms, and enter the total on a single "summary" form. Otherwise, enter the amount from line 18 above	19	
20 Enter the aggregate amount paid during the preceding tax year for group health plans	20	
21 Multiply line 20 by 10% (.10)	21	
22 Amount from section 4980D(c)(3)	22	500,000
23 Total tax due under section 4980D. If the failure was unintentional, enter the smallest of lines 19, 21, or 22. Otherwise, enter the amount from line 19	23	

Name of filer: _____

Filer's identifying number: _____

Part III Tax on Failure To Make Comparable Archer MSA Contributions Under Section 4980E

24 Aggregate amount contributed to Archer MSAs of employees within calendar year	24	
25 Total tax due under section 4980E. Multiply line 24 by 35% (.35)	25	

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

26 Aggregate amount contributed to HSAs of employees within calendar year	26	
27 Total tax due under section 4980G. Multiply line 26 by 35% (.35)	27	

Part V Tax Due or Overpayment

28 Add lines 11, 23, 25, and 27	28	
29 Enter amount of tax paid with Form 7004	29	
30 Tax due. Subtract line 29 from line 28. If less than zero, enter -0-, and go to line 31. 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	30	
31 Overpayment. Subtract line 28 from line 29	31	

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