

**Form 8928,
Return of Certain Excise Taxes Under Chapter 43
of the Internal Revenue Code
(December 2009)**

- Purpose:** This is the second circulated draft of new Form 8928, Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code, for your review and comments.
- TPCC Meeting:** There is no meeting scheduled, but you may request one.
- Instructions:** The Instructions for Form 8928 will be circulated separately.
- Other Products:** Circulations of draft tax forms, instructions, notices, and publications are posted at:
<http://taxforms.web.irs.gov/Circulations/index.htm>
- Comments:** Please call, email, fax, or mail any comments by XXXXX, to me and the reviewer, Tuawana Pinkston, at
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Major Changes

- This is a new form to allow payment of excise taxes due for certain failures under sections 4980B, 4980D, 4980E, and 4980G of the Code by employers and group health plans.
- Part I and Part II have each been subdivided to separately calculate the excise taxes due for intentional failures and other failures. Specifically, old lines 4, 5, 6, 11, 16, 17, 18, and 28 were revised and new lines 12-16, 21-23, and 29-34 were added.
- Line H in the heading was deleted.
- Line B was clarified to only ask for filer's EIN rather than EIN or SSN, as appropriate.

**Instructions for Form 8928,
(December 2009)**

- Purpose:** This is the second circulated draft of the new Instructions for Form 8928, for your review and comments.
- TPCC Meeting:** There is no meeting scheduled, but you may request one.
- Form:** Form 8928, Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code, was circulated earlier.
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Major Changes

- These are new instructions for new Form 8928 to allow employers and group health plans to self-report and pay taxes due for certain failures under sections 4980B, 4980D, 4980E, and 4980G.
- Under *Purpose of Form* and *Who Must File*, it was clarified that coverage of pediatric vaccines was included in the potential failures under 4980B.
- *Item B. Filer's Identifying Number* was deleted since the form no longer asks for SSNs and only requires EINs from all filers.
- *Item H. Unintentional Failure* was deleted since Parts I and II are now subdivided to separately calculate the excise taxes due.
- The instructions for Part I and Part II were expanded to separately calculate the excise taxes due for intentional failures and other failures.