

TLS, have you transmitted all R text files for this cycle update?

Date _____

I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING

INSTRUCTIONS TO PRINTERS
FORM 8928, PAGE 1 of 2
MARGINS: TOP 13 mm (1/2"), CENTER SIDES. PRINTS: HEAD TO FOOT
PAPER: WHITE WRITING, SUB. 20. INK: BLACK
FLAT SIZE: 216 mm (8 1/2") x 279 mm (11")
PERFORATE: NONE

DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT

Action	Date	Signature
O.K. to print		
Revised proofs requested		

Form **8928**
(November 2009)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-2148

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 _____

F Plan year ending (MM/DD/YYYY) _____

D Name and address of plan sponsor _____

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 unintentional failures, 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 – Unintentional Failures

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	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	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 – Other Failures

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	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	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 unintentional failures, 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 - Unintentional Failures

Table with 2 columns: Description and Line Number. Rows 17-28 detailing unintentional failures and associated calculations.

Section B - Other Failures

Table with 2 columns: Description and Line Number. Rows 29-33 detailing other failures and associated calculations.

Section C - Total Tax Due Under Section 4980D

Table with 2 columns: Description and Line Number. Row 34: Add lines 28 and 33.

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

Table with 2 columns: Description and Line Number. Rows 35-36 detailing Archer MSA contributions.

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

Table with 2 columns: Description and Line Number. Rows 37-38 detailing HSA contributions.

Part V Tax Due or Overpayment

Table with 2 columns: Description and Line Number. Rows 39-42 detailing tax due or overpayment.

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 Preparer's SSN or PTIN
Firm's name (or yours, if self-employed), address, and ZIP code EIN Phone no.