

Form 4423 (April 2014)	Department of the Treasury - Internal Revenue Service Application for Filing Affordable Care Act (ACA) Information Returns	OMB Number 1545-2251 <hr/> IRS Use Only
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1. Please check the box that applies to this application: <input type="checkbox"/> New application <input type="checkbox"/> Revised application	2. Is the request for a Foreign Filer? <input type="checkbox"/> Yes <input type="checkbox"/> No
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3. Employer Identification Number (EIN)	4. Business Establishment Date (YYYYMM)
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5. Transmitter and/or Payer Information

Legal Name (associated with EIN)

Doing Business As (DBA) Name	Telephone Number (Include country code if applicable)
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Business Type (check only one box)

<input type="checkbox"/> Association	<input type="checkbox"/> Limited Liability Corporation	<input type="checkbox"/> Personal Service Corporation
<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Sole-Proprietorship
<input type="checkbox"/> Credit Union	<input type="checkbox"/> Local Government Agency	<input type="checkbox"/> State Government Agency
<input type="checkbox"/> Federal Government Agency	<input type="checkbox"/> Partnership	<input type="checkbox"/> Volunteer Organization

Mailing Address	City or Town
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State or Province	Country	ZIP or Foreign Postal Code
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Business Address (if different than mailing address)	City or Town
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State or Province	Country	ZIP or Foreign Postal Code
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6. Responsible Official Information (At least one, no more than two. Attach a separate sheet for second individual)

Name (first, middle initial, last)	Name Suffix	Position or Title	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal Resident Alien
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Social Security/ITIN Number	Date of Birth (mm/dd/yyyy)	Email Address	Telephone Number
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7. Contact Information (At least one, no more than 10. Attach a separate sheet for additional individuals)

Name (first, middle initial, last)	Position or Title	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal Resident Alien
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Social Security/ITIN Number	Email Address	Telephone Number
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8. Forms applying for (check all that apply): <input type="checkbox"/> 1094/1095B <input type="checkbox"/> 1094/1095C	9. Role (check all that apply): <input type="checkbox"/> Transmitter <input type="checkbox"/> Software Developer <input type="checkbox"/> Payer	10. Transmission method: <input type="checkbox"/> A2A <input type="checkbox"/> AFA
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Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and to the best of my knowledge and belief, it is true, correct and complete.

11. Responsible Official

Name	Title
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Signature (A computer generated signature is not acceptable)	Date
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Instructions for Form 4423, Application for Filing Affordable Care Act (ACA) Information Returns

Purpose of Form. File Form 4423 if you do not have an Employer Identification Number (EIN) and need to request authorization to electronically file Form 1094-B, *Transmittal of Health Insurance Coverage Statements*, and Form 1095-B, *Health Insurance Coverage Statement*, and/or Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Statements*, and Form 1095-C, *Employer Provided Health Insurance Offer and Coverage Statement*. This form may also be used to update an existing application for an organization without an EIN. Do not submit this form if you are eligible for, or if you have an EIN assigned by the IRS. Applicants with an EIN must submit their Affordable Care Act Information Return Application electronically on www.irs.gov using e-services – online for tax professionals.

Specific Instructions

Due Date: In order to ensure timely filing, submit Form 4423 at least 45 days before the due date of the return.

Block 1

Check the “New application” box for an initial request of a TCC. This box should also be checked when a business acquires a new Employer Identification Number (EIN). Check the “Revised application” box when adding, deleting or changing any information on the ACA application other than the Employer Identification Number (EIN). This box should also be checked when additional roles are needed.

Block 2

For the purposes of this form, a foreign filer is a nonresident alien individual, foreign corporation, foreign partnership, foreign trust, foreign estate, and/or any, other foreign entity who is not a U.S. person that is required to file ACA information returns.

Block 3

Enter the Employer Identification Number (EIN) of the organization transmitting the electronic files. Social Security Numbers (SSN) are not permitted. For foreign entities that are not required to have a TIN, this field may be blank; however, the Foreign Filer box must be checked “Yes”.

Block 4

Enter the business establishment date using the format YYYYMM

Block 5 Transmitter and/or Payer Information

- Enter the legal name associated with the EIN of the organization that will submit the electronic files (transmitter and/or payer).
- Enter a “Doing Business As” (DBA) name if, for the purpose of IRS electronic filing, your business uses a name other than the legal name associated with the EIN.
- Enter the 10 digit telephone number, including the appropriate country code for international calls.
- Check the type of entity box which describes your organization.
- Enter the complete mailing address for your organization including: street address and number, city or town, state or province, Country, Zip or Foreign Postal Code.
- Enter the physical address for your organization is different from the mailing address.

Block 6 Responsible Official Information

For the purposes of this form, a Responsible Official is an individual responsible for electronic filing operation at a location with authority to act for the organization in legal and/or tax matters over the business. This individual is the first point of contact with the IRS, and has authority to sign revised ACA information return application. Responsible Officials must have attained the age of 21 as of the date of the application. Each application must have at least one, but no more than two Responsible Officials. A separate sheet may be attached for a second Responsible Official.

- Enter the complete name (first, middle initial, and last) and appropriate suffix, if applicable.
- Enter the Responsible Official's position or title with the company.
- Check the appropriate U.S. citizenship status box.
- Enter the Responsible Official's social security number or ITIN, if applicable.
- Enter the Responsible Official's date of birth using the format MMDDYYYY.
- Enter the Responsible Official's email address.
- Enter the Responsible Official's 10 digit telephone number, including the appropriate country code for international calls.

Block 7: Contact Information

For the purposes of this form, a Contact is an individual who is available on a daily basis for the IRS to contact with general questions during testing and the processing year. Each application must have at least one, but no more than ten contacts. A separate sheet may be attached for additional contacts

- Enter the complete name (first, middle initial, and last) and appropriate suffix, if applicable.
- Enter the Contact's position or title with the company.
- Enter the Contact's social security number or ITIN, if applicable.
- Enter the Contact's email address.
- Enter the Contact's 10 digit telephone number, including the appropriate country code for international calls.

Block 8: Forms (Check all box(es) that apply)Form 1094-B, *Transmittal of Health Insurance Coverage Statements*Form 1095-B, *Health Insurance Coverage Statement*Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Statements*Form 1095-C, *Employer Provided Health Insurance Offer and Coverage Statement*

Please be sure to submit your electronic files using the correct TCC. For further information concerning the electronic filing of ACA information returns, access IRS.gov for the current tax year publications.

Block 9: Role Check all box(es) that apply

Transmitter: A third-party that directly sends the electronic return data to the IRS on behalf of any business that is required to file.

Software Developer: Writes either origination or transmission software according to the IRS specifications.

Payer: A business that is required to file ACA information returns.

Block 10: Transmission method check all box(es) that apply

Application to Application (A2A): involves a machine-to-machine process that allows transmitters/payers to create XML and send to the IRS as simple object access protocol (SOAP) message.

Affordable Care Act Form Acceptance (AFA): web user interface that allows transmitters/payers to file forms with the IRS and check submission status.

Block 11

The form must be signed and dated by a responsible official of the company or organization requesting authorization to report electronically.

Mailing Address:

Send your Form 4423 to the address below:

Internal Revenue Service
230 Murall Drive Mail Stop 4360
Kearneysville, WV 25430

If you prefer, Form 4423 can be faxed to the IRS at (877) 477-0572 from within the U.S. or (304) 579-4105 from outside the U.S.

You may contact the IRS at (866) 937-4130 from within the U.S. or (304) 263-8700 from outside the U.S., Monday through Friday.

We will not issue a TCC over the phone or by email. If you do not receive a reply from IRS within 45 days, contact us at the telephone number shown above. Do not submit any files until you receive your TCC.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States..

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Preparing, copying and sending the form to the IRS20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT SEND THE FORM TO THIS OFFICE.** Instead, see the instructions below on where to file. **When completing this form, please type or print clearly.**