

**Return of Certain Excise Taxes Under
 Chapter 43 of the Internal Revenue Code**
 (Under sections 4980B, 4980D, 4980E, and 4980G)

▶ Information about Form 8928 and its separate instructions is at www.irs.gov/form8928.

| | |
|--|---|
| Filer's 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 or province, country, and ZIP or foreign postal 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).

| | For IRS Use Only | |
|--|---------------------------|--|
| 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 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 de minimis for a qualified beneficiary). If the failures were corrected before the date 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% (0.10) | 9 | |
| 10 Amount from section 4980B(c)(4) | 10 | |
| 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 | |

| 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 | |

| 16 Add lines 11 and 15 ▶ | 126 | 16 |
|---|------------|-----------|

Name of filer:

Filer's EIN:

Part II Tax on Failure To Meet Portability, Access, Renewability, and Other 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

Table with 3 columns: Description, Line Number, and For IRS Use Only. Rows 17-28 detailing failure calculations and amounts.

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

Table with 3 columns: Description, Line Number, and For IRS Use Only. Rows 29-33 detailing failure calculations and amounts.

Section C - Total Tax Due Under Section 4980D

Table with 3 columns: Description, Line Number, and For IRS Use Only. Row 34: Add lines 28 and 33.

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

Table with 3 columns: Description, Line Number, and For IRS Use Only. Rows 35-36 detailing Archer MSA contributions.

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

Table with 3 columns: Description, Line Number, and For IRS Use Only. Rows 37-38 detailing HSA contributions.

Part V Tax Due or Overpayment

Table with 3 columns: Description, Line Number, and For IRS Use Only. Rows 39-42 detailing tax due and 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 Use Only

Table for paid preparer information including name, signature, date, firm name, address, EIN, and phone number.