



Department of the Treasury
Internal Revenue Service
Group 2219
7300 Turfway Road, Suite 410
Florence, KY 41042

Notice	CP233J
Tax period	December 31, 2015
Notice date	February 25, 2019
Employer ID number	NN-NNNNNNN
To contact us	Phone 800-829-1040

Page 1 of 4

BUSINESS NAME
ADDRESS
CITY, STATE ZIP

Changes to your December 31, 2015, employer shared responsibility payment (ESRP)

Amount due: \$0

We adjusted your account for the tax period shown above based on additional information we received.

However, you don't owe us any money, nor are you due a refund.

Summary

Amount due

\$0

Continued on back...



BUSINESS NAME
ADDRESS
CITY, STATE ZIP

Notice	CP233J
Notice date	February 25, 2019
Employer ID number	NN-NNNNNNN

Contact information

Internal Revenue Service
Ogden, UT 84201-0039

If your address has changed, please call xxx-xxx-xxxx or visit www.irs.gov.

☐ Please check here if you've included any correspondence.
Write your employer ID number (NN-NNNNNNN), the tax period (December 31, 2015), and "ESRP" on any correspondence.

☐ a.m.
☐ p.m.

☐ a.m.
☐ p.m.

0000 0000000 0000000000 0000000 0000

Primary phone

Best time to call

Secondary phone

Best time to call

Notice	CP233J
Tax period	December 31, 2015
Notice date	February 25, 2019
Employer ID number	NN-NNNNNNNN
Page 2 of 4	

What you need to do

If you agree with the changes we made

- You don't need to take any action. Keep this notice for your records.

If you disagree with the changes we made

You can file a claim for refund on Form 843, Claim for Refund and Request for Abatement. Send your claim for refund to:

Internal Revenue Service
Group 2219
7300 Turfway Road Suite 410
Florence, KY 41042

If you want to take your case to court immediately, please include a written request for the IRS to issue a Notice of Claim Disallowance. You will have two years from the date of the notice of disallowance to file suit in the United States District Court that has jurisdiction or the United States Court of Federal Claims. These courts are part of the judiciary branch of the federal government and have no connection with the IRS.

If you have questions about how your ESRP was calculated, please return a copy of this letter with your questions and contact information to:

Internal Revenue Service
Group 2219
7300 Turfway Road Suite 410
Florence, KY 41042

Someone will contact you to discuss the questions.

We'll assume you agree with the information in this notice if we don't hear from you.

Notice	CP233J
Tax period	December 31, 2015
Notice date	February 25, 2019
Employer ID number	NN-NNNNNNN
Page 3 of 4	

About this payment

The ESRP applies to employers that have 50 or more full-time employees, including full-time equivalent employees (an applicable large employer). For any month, such an employer will be liable for the ESRP under Internal Revenue Code (IRC) Section 4980H(a) or 4980H(b) if it:

- **Section 4980H(a) - Did not offer** at least 70% (after 2015, 95%) of its full-time employees (and their dependents) minimum essential coverage (MEC), and at least one full-time employee was allowed the premium tax credit (PTC)
- **Section 4980H(b) - Did offer** at least 70% (after 2015, 95%) of its full-time employees (and their dependents) MEC, and at least one full-time employee was allowed the PTC (because the coverage did not provide minimum value, was not affordable, or the full-time employee was not offered coverage)

Our authority for charging this payment

Internal Revenue Code (IRC) Section 4980H

Shared responsibility for employers regarding health coverage

We computed your ESRP on a month-by-month basis. For each month, an employer can owe either the first (Section 4980H(a)) or second (Section 4980H(b)) type of ESRP described below (or neither), but not both.

For any month in 2015, if at least one full-time employee was allowed the PTC to help pay for coverage from the Marketplace and the employer:

- **Offered MEC to fewer than 70% (after 2015, 95%) of its full-time employees (and their dependents)**, the ESRP equals the number of full-time employees for the month (minus up to 30) multiplied by 1/12 of \$0,000 (IRC Section 4980H(a)). Full-time equivalent employees are not included in this calculation.
For 2015, if an employer had 100 or more full-time employees (including full-time equivalent employees) in 2014, the number of full-time employees taken into account for the IRC Section 4980H(a) ESRP is reduced by up to 80, rather than up to 30. If an employer is part of an aggregated group of employers that are all part of one applicable large employer, the 30 (or 80) reduction is allocated ratably across the aggregated group on the basis of each employer's number of full-time employees.
- **Offered MEC to at least 70% (after 2015, 95%) of its full-time employees (and their dependents)**, the ESRP equals the number of full-time employees who were allowed the PTC to help pay for coverage from the Marketplace for that month multiplied by 1/12 of \$0,000 (IRC Section 4980H(b)).

Notice	CP233J
Tax period	December 31, 2015
Notice date	February 25, 2019
Employer ID number	NN-NNNNNNN
Page 4 of 4	

Shared responsibility for employers regarding health coverage -continued

The amount of this payment for a month is capped at the amount of the ESRP you would have owed for the month had you owed the first type of payment described above (the IRC Section 4980H(a) payment).

Note: The ESRP is not deductible for federal income tax purposes

Additional information about the ESRP computation

A full-time employee could be allowed the PTC because either the employer didn't offer coverage to that employee or because the coverage the employer offered was not affordable or did not provide minimum value.

The IRC Section 4980H(b) payment does not apply to a full-time employee who was allowed the PTC but also had an offer of minimum value coverage from the employer that was affordable under one of the IRC Section 4980H affordability safe harbors.

Additional information

- Visit www.irs.gov/cp233j.
- For information about the employer shared responsibility payment, visit irs.gov/aca and healthcare.gov.
- Read the enclosed Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process.
- For tax forms, instructions, or publications, visit our website at www.irs.gov/formspubs or call 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.