

Instructions: Waiver of IRS Late Payment Penalties

For people who got wrong or late Forms 1095-A

Did you have a problem paying your 2014 taxes on time because your Form 1095-A got to you late or had information that was wrong? You may be able to get the IRS late payment penalty waived (dropped).

Normally the IRS charges a late payment penalty each month after April 15 that you owe all or part of the tax due. The monthly penalty is charged until the bill is paid in full.

How to Apply for the Penalty Waiver

First, check to see if you qualify. IRS [Notice 2015-30](#) says that you must meet **one** of the following requirements:

1. You filed your 2014 tax return by April 15 OR
2. You filed an extension by April 15, and you filed your tax return by October 15.

If you qualify, you can use our sample letter to ask for the late payment penalties to be waived. Here's how:

1. Wait for your IRS bill, if you don't have one yet.
2. Fill out the sample letter (on the back of this form) and sign it. Make a copy of the letter for your records.
3. Mail the letter **to the IRS address on your bill.**

Even if you get the penalty waiver, you still have to **pay interest** on the part of the tax bill you didn't pay by April 15, until the bill is paid in full.

For answers to frequently asked questions about late and incorrect Forms 1095-A, go to the [IRS website](#) at irs.gov/aca.

Date: _____

To: IRS, Dept. of the Treasury

(Write the IRS address that is on your IRS bill)

Re: **Request for Waiver of Late Payment Penalties under Notice 2015-30**

(Write your Social Security Number)

Dear IRS:

I am eligible for the relief granted under Notice 2015-30 because I received a Form 1095-A that was late or was not correct. Please waive the late payment penalties.

My contact information is:

Street address or P.O. Box: _____

Town/city and zip code: _____

Telephone number: _____

Sincerely,

(Sign your name)

(Print your name)