

From: Lindenmuth Philip J <Philip.J.Lindenmuth@irsounsel.treas.gov>
Sent: Friday, September 9, 2016 9:15 AM
To: Koch Kimberly L <Kimberly.L.Koch@irsounsel.treas.gov>
Subject: FW: Letters to taxpayers without MEC
Attach: Payment Version 8-16-16.docx; Tax Version 8-16-16.docx; Personalized Max Version 8-14-16.docx; Personalized Min Version 8-14-16.docx; Benefits draft 8-23-16 clean.docx; Dec Deadline Version 8-16-16.docx; Exemption Info Version 8-14-16.docx; Exemption Sample Letter 8-16-16.docx; ACAletterpage2_a1.pdf; Core Letter 8-14-16 clean.docx

Please see the revised deadline for comments. I see that she included Jeff on this email. I don't think the content has changed, but will check to be sure.

From: Janet.McCubbin@treasury.gov [mailto:Janet.McCubbin@treasury.gov]
Sent: Thursday, September 08, 2016 6:24 PM
To: Tavenner Carolyn A; Lindenmuth Philip J; Witt Johnny; Babcock Debra E; Kindell Judith E; Levitis Jason - OTP; Rodrick Jeffrey T
Cc: Jacob.Goldin@treasury.gov
Subject: FW: Letters to taxpayers without MEC

All,

I learned today of some additional steps we need to take to get these letters properly formatted for mailing, once the content is approved. So that we don't jam our friends in IRS Office Taxpayer Correspondence and in Media or get ourselves into any other pickle, it would be very helpful if you could provide any comments on the content by next **Friday, September 16** (rather than by September 23 as I had requested before).

Thanks, Janet

From: McCubbin, Janet
Sent: Thursday, September 01, 2016 6:03 PM
To: Tavenner Carolyn A; Lindenmuth, Philip J.; Witt Johnny (Johnny.Witt@irs.gov); Babcock Debra E (Debra.E.Babcock@irs.gov); Kindell Judith E (Judith.E.Kindell@irs.gov); Levitis, Jason
Cc: Goldin, Jacob (Contractor)
Subject: Letters to taxpayers without MEC

All,

Attached are drafts of the letters that IRS will send to selected taxpayers who paid a penalty for failure to have coverage or who claimed an exemption from the coverage requirement for tax year 2015, in advance of 2017 Marketplace open season. As you know, we are planning to send several different versions of the letter to see which types of messages work best. You have previously seen and approved the "core letter" that will go to a sample of penalty payers. We are now providing for your review the alternative messages to be tested.

Each alternative is shown in track changes, so that you can see exactly how the message differs from the core letter. The first four alternatives change the way that the penalty is discussed. The fifth alternative focuses on the benefits of health insurance. The sixth alternative focuses on the December deadline to get coverage that starts January 1. The seventh provides information about claiming exemptions. All of these letters will go to selected taxpayers that paid a penalty in 2015. The last letter will go to taxpayers who claimed an exemption.

In addition, a third of the letter recipients will get a two-sided letter with a graphic on the back that reminds them of the date to get covered. This is shown in the attached PDF. A third of the recipients will receive a two-sided letter with a Spanish translation on the back. CMS is working on the translation now.

The original core letter is also attached for reference.

These letters have been drafted with input from the White House Behavioral Sciences Team and CMS, and have been approved by CMS. And IRS staff provided a lot of assistance on the PDF.

Please provide comments (if any) back to me by **September 23**. That will allow us to resolve any conflicts and circulate them again to CMS and to you in early October, in time to provide them to the printer by October 18. If you have any questions in the meantime, I am happy to schedule a meeting or you can just give me a ring.

Thanks, Janet
202-622-0589

From: Rodrick Jeffrey T <Jeffrey.T.Rodrick@irsounsel.treas.gov>
Sent: Friday, September 9, 2016 11:44 AM
To: Koch Kimberly L <Kimberly.L.Koch@irsounsel.treas.gov>; Pflanz Shareen S <Shareen.S.Pflanz@irsounsel.treas.gov>
Subject: FW: Letters to taxpayers without MEC
Attach: Payment Version 8-16-16.docx; Tax Version 8-16-16.docx; Personalized Max Version 8-14-16.docx; Personalized Min Version 8-14-16.docx; Benefits draft 8-23-16 clean.docx; Dec Deadline Version 8-16-16.docx; Exemption Info Version 8-14-16.docx; Exemption Sample Letter 8-16-16.docx; ACAletterpage2_a1.pdf; Core Letter 8-14-16 clean.docx

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