U.S. Department of Justice

Tax Division
Civil Trial Section, Eastern Region

DAH:DSM:KOCarter
DJ 5-16-4983
CMN 2017101168

P.O. Box 227
Washington, D.C. 20044

Telephone: 202-616-1920
Telecopier: 202-514-6866

August 24, 2017

Via FedEx
Ms. Ramona R. Cotca
Judicial Watch, Inc.
425 Third St. SW, Suite 800
Washington, DC 20024

Re: *Judicial Watch, Inc. v. Internal Revenue Service, et al.*
Case No. 1:17-cv-00615-EGS

Dear Ms. Cotca:

In response to the request for records submitted by Judicial Watch, Inc. on November 15, 2016, and pursuant to the Joint Proposed Scheduling Order submitted by the parties on June 23, 2017, the Service has identified 107 pages of responsive records that comprise the first production of records in this case. Please find these records, which the Service has instructed me to release to you, attached with this letter.

Sincerely yours,

Kieran O Carter

KIERAN O. CARTER
Trial Attorney
Civil Trial Section, Eastern Region

0113 - 00001

Department of the Treasury
Internal Revenue Service

January 12 , 2017

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call .

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

Department of the Treasury
Internal Revenue Service

January 12 , 2016

Why am I getting this letter?

The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?

If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?

The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?

Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?

You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?

January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

0113 - 00003

Department of the Treasury
Internal Revenue Service

January 12 , 2017

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

Letter 5900 (EN/SP) (10-2016)
Catalog Number 69227H

¿Por qué recibo esta carta?

La ley le requiere a la mayoría de las personas tener un nivel mínimo de cobertura médica, calificar para una exención o pagar una multa al presentar sus impuestos. Nuestros registros muestran que usted informó adeudar esta multa cuando presentó sus impuestos del año 2015, porque usted o alguien en su familia no tuvo el seguro médico durante ese año. Si usted no tiene el seguro médico o una exención el próximo año, es probable que también adéude una multa para 2017. Le escribimos para asegurar que usted sabe cómo puede evitar esta multa inscribiéndose a un seguro médico.

¿Cómo puedo evitar la multa el próximo año?

Si usted no tiene la cobertura médica, puede evitar adeudar una multa para la mayor parte o la totalidad del año 2017 inscribiéndose cuanto antes a un seguro médico. Una manera de obtener un seguro, es inscribirse en *CuidadoDeSalud.gov* **antes del 31 de enero de 2017**. Si ya tiene la cobertura médica, usted no adeudará una multa siempre y cuando mantenga su cobertura.

¿Cuánto será mi multa el próximo año si no me inscribo?

La multa en el año 2017 por no tener ninguna cobertura de salud, será aproximadamente si sus ingresos y el tamaño de su familia no han cambiado desde 2015.

¿Cuánto cuesta el seguro médico en *CuidadoDeSalud.gov*?

La mayoría de las personas que se inscriben en un plan a través de *CuidadoDeSalud.gov*, pueden encontrar planes de **$75 o menos al mes**, después de la ayuda financiera. En *CuidadoDeSalud.gov*, puede comparar los planes para encontrar uno que se ajuste a sus necesidades y presupuesto.

¿Cómo me inscribo a un seguro médico u obtengo ayuda para encontrar un plan?

Puede solicitar en línea por computadora o un dispositivo móvil, o puede obtener ayuda en persona o por teléfono.

- Visite *CuidadoDeSalud.gov*, seleccione su estado y siga las instrucciones paso a paso.
- Encuentre ayuda en persona de alguien en su comunidad, en *LocalHelp.HealthCare.gov*.
- Para preguntas o ayuda para inscribirse, llame al (usuarios de *TTY*:)

¿Cuándo es la fecha límite para inscribirse?

El 31 de enero de 2017 es el último día para inscribirse en un plan para 2017, en *CuidadoDeSalud.gov*.

Department of the Treasury
Internal Revenue Service

January 12 , 2016

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

¿Por qué recibo esta carta?
La ley le requiere a la mayoría de las personas tener un nivel mínimo de cobertura médica, calificar para una exención o pagar una multa al presentar sus impuestos. Nuestros registros muestran que usted informó adeudar esta multa cuando presentó sus impuestos del año 2015, porque usted o alguien en su familia no tuvo el seguro médico durante ese año. Si usted no tiene el seguro médico o una exención el próximo año, es probable que también adeude una multa para 2017. Le escribimos para asegurar que usted sabe cómo puede evitar esta multa inscribiéndose a un seguro médico.

¿Cómo puedo evitar la multa el próximo año?
Si usted no tiene la cobertura médica, puede evitar adeudar una multa para la mayor parte o la totalidad del año 2017 inscribiéndose cuanto antes a un seguro médico. Una manera de obtener un seguro, es inscribirse en *CuidadoDeSalud.gov* **antes del 31 de enero de 2017**. Si ya tiene la cobertura médica, usted no adeudará una multa siempre y cuando mantenga su cobertura.

¿Cuánto será mi multa el próximo año si no me inscribo?
La multa en el año 2017 por no tener ninguna cobertura de salud, será aproximadamente si sus ingresos y el tamaño de su familia no han cambiado desde 2015.

¿Cuánto cuesta el seguro médico en *CuidadoDeSalud.gov*?
La mayoría de las personas que se inscriben en un plan a través de *CuidadoDeSalud.gov*, pueden encontrar planes de **$75 o menos al mes**, después de la ayuda financiera. En *CuidadoDeSalud.gov*, puede comparar los planes para encontrar uno que se ajuste a sus necesidades y presupuesto.

¿Cómo me inscribo a un seguro médico u obtengo ayuda para encontrar un plan?
Puede solicitar en línea por computadora o un dispositivo móvil, o puede obtener ayuda en persona o por teléfono.

- Visite *CuidadoDeSalud.gov*, seleccione su estado y siga las instrucciones paso a paso.
- Encuentre ayuda en persona de alguien en su comunidad, en *LocalHelp.HealthCare.gov*.
- Para preguntas o ayuda para inscribirse, llame al (usuarios de *TTY*:)

¿Cuándo es la fecha límite para inscribirse?
El 31 de enero de 2017 es el último día para inscribirse en un plan para 2017, en *CuidadoDeSalud.gov*.

Department of the Treasury
Internal Revenue Service

January 12 , 2017

Why am I getting this letter?
The law requires most people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered. You may also be able to avoid the penalty by applying for an exemption at HealthCare.gov or by claiming an exemption on your 2017 taxes.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

Department of the Treasury
Internal Revenue Service

January 12 , 2016

Why am I getting this letter?
The law requires most people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered. You may also be able to avoid the penalty by applying for an exemption at HealthCare.gov or by claiming an exemption on your 2017 taxes.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

Department of the Treasury
Internal Revenue Service

January 12 , 2017

Why am I getting this letter?

The law requires most people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?

If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered. You may also be able to avoid the penalty by applying for an exemption at HealthCare.gov or by claiming an exemption on your 2017 taxes.

How much will my penalty be next year if I don't sign up?

The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?

Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?

You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?

January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

¿Por qué recibo esta carta?
La ley le requiere a la mayoría de las personas tener un nivel mínimo de cobertura médica, calificar para una exención o pagar una multa al presentar sus impuestos. Nuestros registros muestran que usted informó adeudar esta multa cuando presentó sus impuestos del año 2015, porque usted o alguien en su familia no tuvo el seguro médico durante ese año. Si usted no tiene el seguro médico o una exención el próximo año, es probable que también adeude una multa para 2017. Le escribimos para asegurar que usted sabe cómo puede evitar esta multa inscribiéndose a un seguro médico.

¿Cómo puedo evitar la multa el próximo año?
Si usted no tiene la cobertura médica, puede evitar adeudar una multa para la mayor parte o la totalidad del año 2017 inscribiéndose cuanto antes a un seguro médico. Una manera de obtener un seguro, es inscribirse en *CuidadoDeSalud.gov* **antes del 31 de enero de 2017**. Si ya tiene la cobertura médica, usted no adeudará una multa siempre y cuando mantenga su cobertura. También es posible que evite la multa solicitando una exención en *CuidadoDeSalud.gov,* o reclamando una exención en sus impuestos del año 2017.

¿Cuánto será mi multa el próximo año si no me inscribo?
La multa en el año 2017 por no tener ninguna cobertura de salud, será aproximadamente si sus ingresos y el tamaño de su familia no han cambiado desde 2015.

¿Cuánto cuesta el seguro médico en *CuidadoDeSalud.gov*?
La mayoría de las personas que se inscriban en un plan a través de *CuidadoDeSalud.gov,* pueden encontrar planes de **$75 o menos al mes**, después de la ayuda financiera. En *CuidadoDeSalud.gov*, puede comparar los planes para encontrar uno que se ajuste a sus necesidades y presupuesto.

¿Cómo me inscribo a un seguro médico u obtengo ayuda para encontrar un plan?
Puede solicitar en línea por computadora o un dispositivo móvil, o puede obtener ayuda en persona o por teléfono.

- Visite *CuidadoDeSalud.gov*, seleccione su estado y siga las instrucciones paso a paso.
- Encuentre ayuda en persona de alguien en su comunidad, en *LocalHelp.HealthCare.gov*.
- Para preguntas o ayuda para inscribirse, llame al (usuarios de *TTY*:)

¿Cuándo es la fecha límite para inscribirse?
El 31 de enero de 2017 es el último día para inscribirse en un plan para 2017, en *CuidadoDeSalud.gov*.

0113 - 00011

Department of the Treasury
Internal Revenue Service

January 12 , 2016

Why am I getting this letter?
The law requires most people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered. You may also be able to avoid the penalty by applying for an exemption at HealthCare.gov or by claiming an exemption on your 2017 taxes.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

¿Por qué recibo esta carta?
La ley le requiere a la mayoría de las personas tener un nivel mínimo de cobertura médica, calificar para una exención o pagar una multa al presentar sus impuestos. Nuestros registros muestran que usted informó adeudar esta multa cuando presentó sus impuestos del año 2015, porque usted o alguien en su familia no tuvo el seguro médico durante ese año. Si usted no tiene el seguro médico o una exención el próximo año, es probable que también adeude una multa para 2017. Le escribimos para asegurar que usted sabe cómo puede evitar esta multa inscribiéndose a un seguro médico.

¿Cómo puedo evitar la multa el próximo año?
Si usted no tiene la cobertura médica, puede evitar adeudar una multa para la mayor parte o la totalidad del año 2017 inscribiéndose cuanto antes a un seguro médico. Una manera de obtener un seguro, es inscribirse en *CuidadoDeSalud.gov* **antes del 31 de enero de 2017**. Si ya tiene la cobertura médica, usted no adeudará una multa siempre y cuando mantenga su cobertura. También es posible que evite la multa solicitando una exención en *CuidadoDeSalud.gov,* o reclamando una exención en sus impuestos del año 2017.

¿Cuánto será mi multa el próximo año si no me inscribo?
La multa en el año 2017 por no tener ninguna cobertura de salud, será aproximadamente si sus ingresos y el tamaño de su familia no han cambiado desde 2015.

¿Cuánto cuesta el seguro médico en *CuidadoDeSalud.gov*?
La mayoría de las personas que se inscriban en un plan a través de *CuidadoDeSalud.gov,* pueden encontrar planes de **$75 o menos al mes**, después de la ayuda financiera. En *CuidadoDeSalud.gov*, puede comparar los planes para encontrar uno que se ajuste a sus necesidades y presupuesto.

¿Cómo me inscribo a un seguro médico u obtengo ayuda para encontrar un plan?
Puede solicitar en línea por computadora o un dispositivo móvil, o puede obtener ayuda en persona o por teléfono.

- Visite *CuidadoDeSalud.gov*, seleccione su estado y siga las instrucciones paso a paso.
- Encuentre ayuda en persona de alguien en su comunidad, en *LocalHelp.HealthCare.gov*.
- Para preguntas o ayuda para inscribirse, llame al (usuarios de *TTY*:)

¿Cuándo es la fecha límite para inscribirse?
El 31 de enero de 2017 es el último día para inscribirse en un plan para 2017, en *CuidadoDeSalud.gov*.

Department of the Treasury
Internal Revenue Service

January 12 , 2017

Why am I getting this letter?
The law requires most people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be at least $695 per adult and $347 per child (up to $2,085 per family), and could be more, depending on your income.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

Department of the Treasury
Internal Revenue Service

January 12 , 2016

Why am I getting this letter?
The law requires most people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be at least $695 per adult and $347 per child (up to $2,085 per family), and could be more, depending on your income.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

Department of the Treasury
Internal Revenue Service

January 12 , 2017

Why am I getting this letter?

The law requires most people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?

If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?

The penalty for not having any health coverage in 2017 will be at least $695 per adult and $347 per child (up to $2,085 per family), and could be more, depending on your income.

How much does health insurance at HealthCare.gov cost?

Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?

You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?

January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

¿Por qué recibo esta carta?
La ley le requiere a la mayoría de las personas tener un nivel mínimo de cobertura médica, calificar para una exención o pagar una multa al presentar sus impuestos. Nuestros registros muestran que usted informó adeudar esta multa cuando presentó sus impuestos del año 2015, porque usted o alguien en su familia no tuvo seguro médico durante ese año. Si usted no tiene el seguro médico o una exención el próximo año, es probable que usted también adeudará una multa para 2017. Le escribimos para asegurar que usted sabe cómo puede evitar esta multa inscribiéndose a un seguro médico.

¿Cómo puedo evitar la multa el próximo año?
Si usted no tiene la cobertura médica, puede evitar adeudar una multa para la mayor parte o la totalidad del año 2017 inscribiéndose cuanto antes a un seguro médico. Una manera de obtener un seguro, es inscribirse en *CuidadoDeSalud.gov* **antes del 31 de enero de 2017**. Si ya tiene la cobertura médica, usted no adeudará una multa siempre y cuando mantenga su cobertura.

¿Cuánto será mi multa el próximo año si no me inscribo?
La multa en el año 2017 por no tener ninguna cobertura de salud, será al menos $695 por adulto y $347 por hijo (hasta $2,085 por familia) y podría ser más, dependiendo de sus ingresos.

¿Cuánto cuesta el seguro médico en *CuidadoDeSalud.gov*?
La mayoría de las personas que se inscriban en un plan a través de *CuidadoDeSalud.gov,* pueden encontrar planes de **$75 o menos al mes,** después de la ayuda financiera. En *CuidadoDeSalud.gov*, puede comparar los planes para encontrar uno que se ajuste a sus necesidades y presupuesto.

¿Cómo me inscribo a un seguro médico u obtengo ayuda para encontrar un plan?
Puede solicitar en línea por computadora o un dispositivo móvil, o puede obtener ayuda en persona o por teléfono.

- Visite *CuidadoDeSalud.gov*, seleccione su estado y siga las instrucciones paso a paso.
- Encuentre ayuda en persona de alguien en su comunidad, en *LocalHelp.HealthCare.gov*.
- Para preguntas o ayuda para inscribirse, llame al (usuarios de *TTY*:)

¿Cuándo es la fecha límite para inscribirse?
El 31 de enero de 2017 es el último día para inscribirse en un plan para 2017, en *CuidadoDeSalud.gov*.

Department of the Treasury
IRS Internal Revenue Service

November 28, 2016

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

Department of the Treasury
Internal Revenue Service

November 28, 2016

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

Department of the Treasury
Internal Revenue Service

November 28, 2016

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

¿Por qué recibo esta carta?
La ley le requiere a la mayoría de las personas tener un nivel mínimo de cobertura médica, calificar para una exención o pagar una multa al presentar sus impuestos. Nuestros registros muestran que usted informó adeudar esta multa cuando presentó sus impuestos del año 2015, porque usted o alguien en su familia no tuvo el seguro médico durante ese año. Si usted no tiene el seguro médico o una exención el próximo año, es probable que también adeude una multa para 2017. Le escribimos para asegurar que usted sabe cómo puede evitar esta multa inscribiéndose a un seguro médico.

¿Cómo puedo evitar la multa el próximo año?
Si usted no tiene la cobertura médica, puede evitar adeudar una multa para la mayor parte o la totalidad del año 2017 inscribiéndose cuanto antes a un seguro médico. Una manera de obtener un seguro, es inscribirse en *CuidadoDeSalud.gov* **antes del 31 de enero de 2017**. Si ya tiene la cobertura médica, usted no adeudará una multa siempre y cuando mantenga su cobertura.

¿Cuánto será mi multa el próximo año si no me inscribo?
La multa en el año 2017 por no tener ninguna cobertura de salud, será aproximadamente si sus ingresos y el tamaño de su familia no han cambiado desde 2015.

¿Cuánto cuesta el seguro médico en *CuidadoDeSalud.gov*?
La mayoría de las personas que se inscriben en un plan a través de *CuidadoDeSalud.gov*, pueden encontrar planes de **$75 o menos al mes**, después de la ayuda financiera. En *CuidadoDeSalud.gov*, puede comparar los planes para encontrar uno que se ajuste a sus necesidades y presupuesto.

¿Cómo me inscribo a un seguro médico u obtengo ayuda para encontrar un plan?
Puede solicitar en línea por computadora o un dispositivo móvil, o puede obtener ayuda en persona o por teléfono.

- Visite *CuidadoDeSalud.gov*, seleccione su estado y siga las instrucciones paso a paso.
- Encuentre ayuda en persona de alguien en su comunidad, en *LocalHelp.HealthCare.gov*.
- Para preguntas o ayuda para inscribirse, llame al (usuarios de *TTY*:)

¿Cuándo es la fecha límite para inscribirse?
El 31 de enero de 2017 es el último día para inscribirse en un plan para 2017, en *CuidadoDeSalud.gov*.

Department of the Treasury
Internal Revenue Service

November 28, 2016

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be about if your income and family size have not changed since 2015.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

¿Por qué recibo esta carta?
La ley le requiere a la mayoría de las personas tener un nivel mínimo de cobertura médica, calificar para una exención o pagar una multa al presentar sus impuestos. Nuestros registros muestran que usted informó adeudar esta multa cuando presentó sus impuestos del año 2015, porque usted o alguien en su familia no tuvo el seguro médico durante ese año. Si usted no tiene el seguro médico o una exención el próximo año, es probable que también adeude una multa para 2017. Le escribimos para asegurar que usted sabe cómo puede evitar esta multa inscribiéndose a un seguro médico.

¿Cómo puedo evitar la multa el próximo año?
Si usted no tiene la cobertura médica, puede evitar adeudar una multa para la mayor parte o la totalidad del año 2017 inscribiéndose cuanto antes a un seguro médico. Una manera de obtener un seguro, es inscribirse en *CuidadoDeSalud.gov* **antes del 31 de enero de 2017**. Si ya tiene la cobertura médica, usted no adeudará una multa siempre y cuando mantenga su cobertura.

¿Cuánto será mi multa el próximo año si no me inscribo?
La multa en el año 2017 por no tener ninguna cobertura de salud, será aproximadamente si sus ingresos y el tamaño de su familia no han cambiado desde 2015.

¿Cuánto cuesta el seguro médico en *CuidadoDeSalud.gov*?
La mayoría de las personas que se inscriben en un plan a través de *CuidadoDeSalud.gov*, pueden encontrar planes de **$75 o menos al mes**, después de la ayuda financiera. En *CuidadoDeSalud.gov*, puede comparar los planes para encontrar uno que se ajuste a sus necesidades y presupuesto.

¿Cómo me inscribo a un seguro médico u obtengo ayuda para encontrar un plan?
Puede solicitar en línea por computadora o un dispositivo móvil, o puede obtener ayuda en persona o por teléfono.

- Visite *CuidadoDeSalud.gov*, seleccione su estado y siga las instrucciones paso a paso.
- Encuentre ayuda en persona de alguien en su comunidad, en *LocalHelp.HealthCare.gov*.
- Para preguntas o ayuda para inscribirse, llame al (usuarios de *TTY*:)

¿Cuándo es la fecha límite para inscribirse?
El 31 de enero de 2017 es el último día para inscribirse en un plan para 2017, en *CuidadoDeSalud.gov*.

0113 - 00023

Department of the Treasury
Internal Revenue Service

January 12 , 2017

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you claimed an exemption from the health coverage requirement when you filed your 2015 taxes. If you or someone in your family doesn't have health insurance or an exemption next year, you'll likely owe a penalty for 2017. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance or getting an exemption.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered. You may also be able to avoid the penalty by applying for an exemption at HealthCare.gov or by claiming an exemption on your 2017 taxes.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage or an exemption in 2017 will be at least $695 per adult and $347 per child (up to $2,085 per family), and could be more, depending on your income.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

Department of the Treasury
Internal Revenue Service

January 12 , 2016

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you claimed an exemption from the health coverage requirement when you filed your 2015 taxes. If you or someone in your family doesn't have health insurance or an exemption next year, you'll likely owe a penalty for 2017. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance or getting an exemption.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered. You may also be able to avoid the penalty by applying for an exemption at HealthCare.gov or by claiming an exemption on your 2017 taxes.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage or an exemption in 2017 will be at least $695 per adult and $347 per child (up to $2,085 per family), and could be more, depending on your income.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

0113 - 00025

Department of the Treasury
Internal Revenue Service

January 12 , 2017

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you claimed an exemption from the health coverage requirement when you filed your 2015 taxes. If you or someone in your family doesn't have health insurance or an exemption next year, you'll likely owe a penalty for 2017. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance or getting an exemption.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered. You may also be able to avoid the penalty by applying for an exemption at HealthCare.gov or by claiming an exemption on your 2017 taxes.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage or an exemption in 2017 will be at least $695 per adult and $347 per child (up to $2,085 per family), and could be more, depending on your income.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

¿Por qué recibo esta carta?
La ley le requiere a la mayoría de las personas tener un nivel mínimo de cobertura médica, calificar para una exención o pagar una multa al presentar sus impuestos. Nuestros registros muestran que usted reclamó una exención del requisito de cobertura médica cuando presentó sus impuestos del año 2015. Si usted o alguien en su familia no tiene el seguro médico o una exención el próximo año, es probable que usted adeude una multa para 2017. Le escribimos para asegurar que usted sabe cómo puede evitar esta multa inscribiéndose a un seguro médico u obtener una exención.

¿Cómo puedo evitar la multa el próximo año?
Si usted no tiene la cobertura médica, puede evitar adeudar una multa para la mayor parte o la totalidad del año 2017 inscribiéndose cuanto antes a un seguro médico. Una manera de obtener un seguro, es inscribirse en *CuidadoDeSalud.gov* **antes del 31 de enero de 2017**. Si ya tiene la cobertura médica, usted no adeudará una multa siempre y cuando mantenga su cobertura. También es posible que evite la multa solicitando una exención en *CuidadoDeSalud.gov,* o reclamando una exención en su declaración de impuestos de 2017.

¿Cuánto será mi multa el próximo año si no me inscribo o reclamo una exención?
La multa en el año 2017 por no tener ninguna cobertura de salud o una exención, será al menos $695 por adulto y $347 por hijo (hasta $2,085 por familia) y podría ser más, dependiendo de sus ingresos.

¿Cuánto cuesta el seguro médico en *CuidadoDeSalud.gov*?
La mayoría de las personas que se inscriban en un plan a través de *CuidadoDeSalud.gov,* pueden encontrar planes de **$75 o menos al mes**, después de la ayuda financiera. En *CuidadoDeSalud.gov*, puede comparar los planes para encontrar uno que se ajuste a sus necesidades y presupuesto.

¿Cómo me inscribo a un seguro médico u obtengo ayuda para encontrar un plan?
Puede solicitar en línea por computadora o un dispositivo móvil, o puede obtener ayuda en persona o por teléfono.

- Visite *CuidadoDeSalud.gov*, seleccione su estado y siga las instrucciones paso a paso.
- Encuentre ayuda en persona de alguien en su comunidad, en *LocalHelp.HealthCare.gov*.
- Para preguntas o ayuda para inscribirse, llame al (usuarios de *TTY*:)

¿Cuándo es la fecha límite para inscribirse?
El 31 de enero de 2017 es el último día para inscribirse en un plan para 2017, en *CuidadoDeSalud.gov*.

Department of the Treasury
Internal Revenue Service
IRS

January 12 , 2016

Why am I getting this letter?
The law requires people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you claimed an exemption from the health coverage requirement when you filed your 2015 taxes. If you or someone in your family doesn't have health insurance or an exemption next year, you'll likely owe a penalty for 2017. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance or getting an exemption.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered. You may also be able to avoid the penalty by applying for an exemption at HealthCare.gov or by claiming an exemption on your 2017 taxes.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage or an exemption in 2017 will be at least $695 per adult and $347 per child (up to $2,085 per family), and could be more, depending on your income.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

¿Por qué recibo esta carta?
La ley le requiere a la mayoría de las personas tener un nivel mínimo de cobertura médica, calificar para una exención o pagar una multa al presentar sus impuestos. Nuestros registros muestran que usted reclamó una exención del requisito de cobertura médica cuando presentó sus impuestos del año 2015. Si usted o alguien en su familia no tiene el seguro médico o una exención el próximo año, es probable que usted adeude una multa para 2017. Le escribimos para asegurar que usted sabe cómo puede evitar esta multa inscribiéndose a un seguro médico u obtener una exención.

¿Cómo puedo evitar la multa el próximo año?
Si usted no tiene la cobertura médica, puede evitar adeudar una multa para la mayor parte o la totalidad del año 2017 inscribiéndose cuanto antes a un seguro médico. Una manera de obtener un seguro, es inscribirse en *CuidadoDeSalud.gov* **antes del 31 de enero de 2017**. Si ya tiene la cobertura médica, usted no adeudará una multa siempre y cuando mantenga su cobertura. También es posible que evite la multa solicitando una exención en *CuidadoDeSalud.gov,* o reclamando una exención en su declaración de impuestos de 2017.

¿Cuánto será mi multa el próximo año si no me inscribo o reclamo una exención?
La multa en el año 2017 por no tener ninguna cobertura de salud o una exención, será al menos $695 por adulto y $347 por hijo (hasta $2,085 por familia) y podría ser más, dependiendo de sus ingresos.

¿Cuánto cuesta el seguro médico en *CuidadoDeSalud.gov*?
La mayoría de las personas que se inscriban en un plan a través de *CuidadoDeSalud.gov,* pueden encontrar planes de **$75 o menos al mes**, después de la ayuda financiera. En *CuidadoDeSalud.gov*, puede comparar los planes para encontrar uno que se ajuste a sus necesidades y presupuesto.

¿Cómo me inscribo a un seguro médico u obtengo ayuda para encontrar un plan?
Puede solicitar en línea por computadora o un dispositivo móvil, o puede obtener ayuda en persona o por teléfono.

- Visite *CuidadoDeSalud.gov*, seleccione su estado y siga las instrucciones paso a paso.
- Encuentre ayuda en persona de alguien en su comunidad, en *LocalHelp.HealthCare.gov*.
- Para preguntas o ayuda para inscribirse, llame al (usuarios de *TTY*:)

¿Cuándo es la fecha límite para inscribirse?
El 31 de enero de 2017 es el último día para inscribirse en un plan para 2017, en *CuidadoDeSalud.gov*.

United States Government
Interagency Agreement (IAA) – Agreement Between Federal Agencies
General Terms and Conditions (GT&C) Section

IAA Number IA16-261 - 0000 - ______
GT&C # Order # Amendment/Mod #

DEPARTMENT AND/OR AGENCY			
1.		Requesting Agency of Products/Services	Servicing Agency Providing Products/Services
	Name	Centers for Medicare & Medicaid Services	Internal Revenue Service
	Address	7500 Security Boulevard, Baltimore, MD 21244	1111 Constitusion Ave., NW Washington, DC 20224

2. Servicing Agency Agreement Tracking Number (Optional) RA2016B862NL

3. Assisted Acquisition Agreement Yes ☑ No ☐

4. GT&C Action (Check action being taken)

☑ New

☐ Amendment – Complete only the GT&C blocks being changed and explain the changes being made.

☐ Cancellation – Provide a brief explanation for the IAA cancellation and complete the effective End Date.

5. Agreement Period Start Date When Signed (MM-DD-YYYY) End Date 09/30/16 & IRS Contract PoP (MM-DD-YYYY) of IAA or effective cancellation date

6. Recurring Agreement (Check One) A Recurring Agreement will continue, unless a notice to discontinue is received.

Yes ☐ If Yes, is this an: Annual Renewal ☐

Other Renewal ☐ State the other renewal period: ______

No ☑

7. Agreement Type (Check One) ☑ Single Order IAA ☐ Multiple Order IAA

8. Are Advance Payments Allowed for this IAA (Check One) ☐ Yes ☑ No

If Yes is checked, enter Requesting Agency's Statutory Authority Title and Citation

Note: Specific advance amounts will be captured on each related Order.

United States Government
Interagency Agreement (IAA) – Agreement Between Federal Agencies
General Terms and Conditions (GT&C) Section

IAA Number IA16-261 (GT&C #) - 0000 - (Order #) ____ (Amendment/Mod #)

9. Estimated Agreement Amount (The Servicing Agency completes all information for the estimated agreement amount.) (Optional for Assisted Acquisitions)

Direct Cost $4,820,702.83
Overhead Fees & Charges ____
Total Estimated Amount $4,820,702.83

Provide a general explanation of the Overhead Fees & Charges

10. STATUTORY AUTHORITY

a. Requesting Agency's Authority (Check One)

- [ ] Franchise Fund
- [ ] Revolving Fund
- [ ] Working Capital Fund
- [x] Economy Act (31 U.S.C. 1535/FAR 17.5)
- [ ] Other Authority

Fill in Statutory Authority Title and Citation for Franchise Fund, Revolving Fund, Working Capital Fund, or Other Authority

b. Servicing Agency's Authority (Check One)

- [ ] Franchise Fund
- [ ] Revolving Fund
- [ ] Working Capital Fund
- [x] Economy Act (31 U.S.C. 1535/FAR 17.5)
- [ ] Other Authority

Fill in Statutory Authority Title and Citation for Franchise Fund, Revolving Fund, Working Capital Fund, or Other Authority

11. Requesting Agency's Scope (State and/or list attachments that support Requesting Agency's Scope.)
Refer to the IAA Addendum attached.

12. Roles & Responsibilities for the Requesting Agency and Servicing Agency (State and/or list attachments for the roles and responsibilities for the Requesting Agency and the Servicing Agency.)
Refer to the IAA Addendum attached.

United States Government
Interagency Agreement (IAA) – Agreement Between Federal Agencies
General Terms and Conditions (GT&C) Section

IAA Number IA16-261 - 0000 -
GT&C # Order # Amendment/Mod #

13. Restrictions (Optional) (State and/or attach unique requirements and/or mission specific restrictions specific to this IAA).
Refer to the IAA Addendum attached.

Work is not to begin nor can charges be billed to CMS until all parties sign the IAA and copies are distributed to the parties of the IAA.

14. Assisted Acquisition Small Business Credit Clause (The Servicing Agency will allocate the socio-economic credit to the Requesting Agency for any contract actions it has executed on behalf of the Requesting Agency.)

15. Disputes: Disputes related to this IAA shall be resolved in accordance with instructions provided in the Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700, Appendix 10; Intragovernmental Business Rules.

16. Termination (Insert the number of days that this IAA may be terminated by written notice by either the Requesting or Servicing Agency.)
30
If this agreement is canceled, any implementing contract/order may also be canceled. If the IAA is terminated, the agencies shall agree to the terms of the termination, including costs attributable to each party and the disposition of awarded and pending actions.

If the Servicing Agency incurs costs due to the Requesting Agency's failure to give the requisite notice of its intent to terminate the IAA, the Requesting Agency shall pay any actual costs incurred by the Servicing Agency as a result of the delay in notification, provided such costs are directly attributable to the failure to give notice.

17. Assisted Acquisition Agreements – Requesting Agency's Organizations Authorized To Request Acquisition Assistance for this IAA. (State or attach a list of Requesting Agency's organizations authorized to request acquisition assistance for this IAA.)
CMS/CCIIO

18. Assisted Acquisition Agreements – Servicing Agency's Organizations authorized to Provide Acquisition Assistance for this IAA. (State or attach a list of Servicing Agency's organizations authorized to provide acquisition for this IAA.)
IRS

19. Requesting Agency Clause(s) (Optional) (State and/or attach any additional Requesting Agency clauses.)
CMS does not allow pen and ink changes or altering to an Inter/Intra Agency Agreement (IAA) after any signatures have been obtained. Changes that occur in any section of the agreement from the approved version to the final signed version will not be accepted by CMS. If changes are required to this IAA, please send the IAA back to the CMS contact to make the edits.

In addition, refer to the IAA Addendum attached.

United States Government
Interagency Agreement (IAA) – Agreement Between Federal Agencies
General Terms and Conditions (GT&C) Section

IAA Number IA16-261 - 0000 -
GT&C # Order # Amendment/Mod #

20. Servicing Agency Clause(s) (Optional) (State and/or attach any additional Servicing Agency clauses.)
Billing will not occur in the last 5 business days of the month.

21. Additional Requesting Agency and/or Servicing Agency Attachments (Optional) (State and/or attach any additional Requesting Agency and/or Servicing Agency attachments.)
Reference Section 10(a):
CMS (the Requesting Agency) receives annual appropriations; therefore, all of the obligations must be within the time-frame of the current Fiscal Year (FY) of the bona fide need. Any funds (including "No Year") that have not been obligated by the end of the FY (09/30/16) requires amending the agreement to de-obligate the funds. Funds cannot be held as advance funds or used for another FY other than the bona fide need that the funds were intended.

In addition, refer to the IAA Addendum attached.

22. Annual Review of IAA

By signing this agreement, the parties agree to annually review the IAA if the agreement period exceeds one year. Appropriate changes will be made by amendment to the GT&C and/or modification to any affected Order(s).

AGENCY OFFICIAL
The Agency Official is the highest level accepting authority or official as designated by the Requesting Agency and Servicing Agency to sign this agreement. Each Agency Official must ensure that the general terms and conditions are properly defined, including the stated statutory authorities, and, that the scope of work can be fulfilled per the agreement.

The Agreement Period Start Date (Block 5) must be the same as or later than the signature dates.

Actual work for this IAA may NOT begin until an Order has been signed by the appropriate individuals, as stated in the Instructions for Blocks 37 and 38.

23.	Requesting Agency	Servicing Agency
Name	Karen Shields	John M. Dalrymple
Title	Deputy Center and Operations Director, Center	Deputy Commissioner for Services and Enforcement
Telephone Number(s)	(443) 470-0532	(202) 317-4263
Fax Number		(202) 317-4081
Email Address	Karen.Shields2@cms.hhs.gov	John.M.Dalrymple@irs.gov
SIGNATURE	Karen M. Shields	John Dalrymple
Approval Date	9-9-16	9/14/16

United States Government
Interagency Agreement (IAA) – Agreement Between Federal Agencies
Order Requirements and Funding Information (Order) Section

IAA Number IA16-261 - 0001 - ______
GT&C # Order # Amendment/Mod #

Servicing Agency's Agreement Tracking Number (Optional) RA2016B862NL

PRIMARY ORGANIZATION/OFFICE INFORMATION		
24.	**Requesting Agency**	**Servicing Agency**
Primary Organization/Office Name	Centers for Medicare & Medicaid Services	Internal Revenue Service
Responsible Organization/Office Address	7500 Security Boulevard, Baltimore, MD 21244	1111 Constitution Ave., NW Washington, DC 20224

ORDER/REQUIREMENTS INFORMATION

25. Order Action (Check One)

☑ **New**

☐ **Modification** (Mod) – List affected Order blocks being changed and explains the changes being made. For Example: for a performance period mod, state new performance period for this Order in Block 27. **Fill out the Funding Modification Summary by Line** (Block 26) if the mod involves adding, deleting or changing **Funding for an Order Line.**

☐ **Cancellation** – Provide a brief explanation for Order cancellation and fill in the Performance Period End Date for the effective cancellation date.

26. Funding Modification Summary by Line	Line # ____	Line # ____	Line # ____	Total of All Other Lines (attach funding details)	Total
Original Line Funding	$	$	$	$	$0.00
Cumulative Funding Changes From Prior Mods [addition (+) or reduction (-)]	$	$	$	$	$0.00
Funding Change for This Mod	$	$	$	$	$0.00
TOTAL Modified Obligation	$0.00	$0.00	$0.00	$0.00	$0.00
Total Advance Amount (-)	$	$	$	$	$0.00
Net Modified Amount Due	$0.00	$0.00	$0.00	$0.00	$0.00

27. Performance Period

For a performance period mod, insert the start and end dates that reflect the new performance period.

Start Date New PoP "When Signed" (MM-DD-YYYY)

End Date New PoP "09/30/10 & IRS Continol PoP" (MM-DD-YYYY)

IAA Order

IAA Number IA16-261 - 0001 - ______
GT&C # Order # Amendment/Mod #

Servicing Agency's Agreement Tracking Number (Optional) RA2016B862NL

28. Order Line/Funding Information									Line Number ______								
	Requesting Agency Funding Information								Servicing Agency Funding Information								
ALC	75050080								2009-6500								
Component TAS Required by 10/1/2014	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	
			075	2016	2016		0511	000			020	2016	2016		0912	000	
OR Current TAS format	7560511																
BETC	DISB CAN: 5990195								COLL								
Object Class Code (Optional)	25308																
BPN	927645622								040539587								
BPN + 4 (Optional)																	
Additional Accounting Classification/Information (Optional)	BAP:2202010000 PAC:1497xx Commitment #: P20316001874019 EIN#52-0883104								16160912D 16160919D EIN# 52-1782822								

Requesting Agency Funding Expiration Date 09-30-2016 MM-DD-YYYY

Requesting Agency Funding Cancellation Date 09-30-2021 MM-DD-YYYY

Project Number & Title 001874 - Consumer Information and Outreach

Description of Products and/or Services, including the Bona Fide Need for this Order (State or attach a description of products/services, including the bona fide need for this Order.)
See the attached Addendum for this IAA.

I hereby certify that (a) this requirement represents a bona fide need of fiscal year or years for which the appropriation was made and complies with the Anti-deficiency Act and (b) funds are committed for the period of performance of this order.

North American Industry Classification System (NAICS) Number (Optional) ______

Breakdown of Reimbursable Line Costs OR **Breakdown of Assisted Acquisition Line Cost:**

Unit of Measure		
Quantity	Unit Price	Total
	$0.00	$ 0.00
Overhead Fees & Charges		$
Total Line Amount Obligated		$ 0.00
Advance Line Amount (-)		$
Net Line Amount Due		$ 0.00

Contract Cost	$ 4,820,702.83
Servicing Fees	$
Total Obligated Cost	$ 4,820,702.83
Advance for Line (-)	$
Net Total Cost	$ 4,820,702.83

Assisted Acquisition Servicing Fees Explanation

Type of Service Requirements

☑ Severable Service ☐ Non-severable Service ☐ Not Applicable

IAA Order

IAA Number IA16-261 - 0001 - ______
GT&C # Order # Amendment/Mod #

Servicing Agency's Agreement Tracking Number (Optional) RA2016B862NL

29. Advance Information (Complete Block 29 if the Advance Payment for Products/Services was checked "Yes" on the GT&C.)

Total Advance Amount for the Order $__________ [All Order Line advance amounts (Block 28) must sum to this total.]

Revenue Recognition Methodology (according to SFFAS 7) (Identify the Revenue Recognition Methodology that will be used to account for the Requesting Agency's expense and the Servicing Agency's revenue)

☐ Straight-line – Provide amount to be accrued $__________ and Number of Months ______

☐ Accrual Per Work Completed – Identify the accounting posting period:

☐ Monthly per work completed & invoiced

☐ Other – Explain other regular period (bimonthly, quarterly, etc.) for posting accruals and how the accrual amounts will be communicated if other than billed.

30. Total Net Order Amount: $ 4,820,702.83
[All Order Line Net Amounts Due for reimbursable agreements and Net Total Costs for Assisted Acquisition Agreements (Block 28) must sum to this total.]

31. Attachments (State or list attachments.)

☑ Key project and/or acquisition milestones (Optional except for Assisted Acquisition Agreements)
Refer to the attached Addendum.

☑ Other Attachments (Optional)
Refer to the attached Addendum.

BILLING & PAYMENT INFORMATION

32. Payment Method (Check One) **[Intra-governmental Payment and Collection (IPAC) is the Preferred Method.]**
If IPAC is used, the payment method must agree with the IPAC Trading Partner Agreement (TPA).

☐ Requesting Agency Initiated IPAC ☑ Servicing Agency Initiated IPAC

☐ Credit Card ☐ Other – Explain other payment method and reasoning __________

33. Billing Frequency (Check One)

[An Invoice must be submitted by the Servicing Agency and accepted by the Requesting Agency BEFORE funds are reimbursed (i.e., via IPAC transaction)]

☑ Monthly ☐ Quarterly ☐ Other Billing Frequency (include explanation) __________

34. Payment Terms (Check One)

☑ 7 days ☐ Other Payment Terms (include explanation): __________

IAA Order

IAA Number IA16-261 - 0001 - ______
GT&C # Order # Amendment/Mod #

Servicing Agency's Agreement Tracking Number (Optional) RA2016B862NL

35. Funding Clauses/Instructions (Optional) (State and/or list funding clauses/instructions.) The CMS Funding Official certifies and signs in Section 38 for the funds in Section 28. There should be no altering to the funding information provided: ALC:75050080; TAS: 7560511; CAN: 5990195; OBJECT CLASS: 25308; DUNS: 927645622; EIN: 52-0883104; BAP:2202010000; PAC:1497xx; Commitment #: P20316001874019; Amount $4,820,702.83.	
36. Delivery/Shipping Information for Products (Optional)	
Agency Name	
Point of Contact (POC) Name & Title	
POC Email Address	
Delivery Address /Room Number	
POC Telephone Number	
Special Shipping Information	

APPROVALS AND CONTACT INFORMATION

37. PROGRAM OFFICIALS
The Program Officials, as identified by the Requesting Agency and Servicing Agency, must ensure that the scope of work is properly defined and can be fulfilled for this Order. The Program Official may or may not be the Contracting Officer depending on each agency's IAA business process.

	Requesting Agency	Servicing Agency
Name	Karen Shields	John M. Dalrymple
Title	Deputy Center and Operations Director, C	Deputy Commissioner for Services and Enforce
Telephone Number	(443) 470-0532	(202) 317-4263
Fax Number		(202) 317-4081
Email Address	Karen.Shields2@cms.hhs.gov	John.M.Dalrymple@irs.gov
SIGNATURE	Karen Shields	John Dalrymple
Date Signed	9-9-16	9/14/16

38. FUNDING OFFICIALS - The Funds Approving Officials, as identified by the Requesting Agency and Servicing Agency, certify that the funds are accurately cited and can be properly accounted for per the purposes set forth in the Order. The Requesting Agency Funding Official signs to obligate funds. The Servicing Agency Funding Official signs to start the work, and to bill, collect, and properly account for funds from the Requesting Agency, in accordance with the agreement.

	Requesting Agency	Servicing Agency
Name	Heidi Warner	Debra Holland
Title	Fund Certifier	Commissioner, Wage and Investment Division
Telephone Number	(410) 786-0392	(470) 639-3500
Fax Number	(410) 786-7667	
Email Address	Heidi.warner@cms.hhs.gov	Debra.S.Holland@irs.gov
SIGNATURE	Torian L. Henderson -S Digitally signed by Torian L. Henderson -S Date: 2016.09.02 12:05:03 -04'00'	Debra S. Holland 9/12/16
Date Signed		

IAA Order

IAA Number IA16-261 - 0001 - ______ Servicing Agency's Agreement
GT&C # Order # Amendment/Mod # Tracking Number (Optional) RA2016B862NL

CONTACT INFORMATION		
FINANCE OFFICE Points of Contact (POCs) The finance office points of contact must ensure that the payment (Requesting Agency), billing (Servicing Agency), and advance/accounting information are accurate and timely for this Order.		
39.	**Requesting Agency (Payment Office)**	**Servicing Agency (Billing Office)**
Name	Suzanne Turgeon	Jeffrey Zottola
Title	Financial POC	Financial POC-AFCO Corporate Budget Offfice
Office Address	PO Box 7520 Baltimore, MD 21207-0520	
Telephone Number	(410) 786-1924	(202) 317-4038
Fax Number		
Email Address	suzanne.turgeon@cms.hhs.gov	Jeffrey.V.Zottola@irs.gov
Signature & Date (Optional)		

40. ADDITIONAL Points of Contacts (POCs) (as determined by each Agency) This may include CONTRACTING Office Points of Contact (POCs).		
	Requesting Agency	**Servicing Agency**
Name	Tyra Jeffries	Jason Bumiller
Title	CMS IAA Coordinator	Director, Budget Execution
Office Address	7500 Security Boulevard, Baltimore, MD 21244	1111 Constitution Ave NW Washington, DC 20224
Telephone Number	(410) 786-5156	(202) 317-4307
Fax Number		
Email Address	tyra.jeffries@cms.hhs.gov	Jason.E.Bumiller@irs.gov
Signature & Date (Optional)		
Name	Corette Taylor	Glenn R. Pelishek
Title	COR POC	COR POC
Office Address	7501 Wisconsin Ave. Bethesda, MD 20814	1111 Constitution Ave, NW Washington, DC 20224
Telephone Number	(410) 786-1158	(202) 317-5859
Fax Number		
Email Address	Corette.Taylor@cms.hhs.gov	Glenn.R.Pelishek@irs.gov
Signature & Date (Optional)		
Name		Debra E. Babcock
Title		Director, Program Management Office
Office Address		1111 Constitution Ave, NW Washington, DC 20224
Telephone Number		(202) 317-3224
Fax Number		
Email Address		Debra.E.Babcock@irs.gov
Signature & Date (Optional)		

ADDENDUM TO THE FMS 7600A & 7600B INTERAGENCY AGREEMENT BETWEEN THE THE U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES CENTERS FOR MEDICARE & MEDICAID SERVICES (CMS) AND THE INTERNAL REVENUE SERVICE (IRS)

CMS IAA Number: IA16-261
IRS IAA Number: RA2016B862NL

I. PURPOSE

This Interagency Agreement (IAA) sets forth the terms and conditions governing the arrangement between the Centers for Medicare & Medicaid Services (CMS) and the Internal Revenue Service (IRS) under which IRS will provide services to CMS to inform uninsured individuals of the tax consequences of not obtaining health insurance and of opportunities to enroll in coverage through the Marketplace.

II. INTEGRATION

The signed 7600A, 7600B and this Addendum constitute the entire agreement of CMS and IRS with respect to its subject matter. There have been no representations, warranties, or promises made outside of this agreement. This agreement will take precedence over any other documents that may be in conflict.

III. AUTHORITY

Transfer of Funds Authority:
The legal authority to enter into this IAA is Section 601 of the Economy Act of 1932 as amended (31U.S.C. Sections 1535 and 1536).

Programmatic Authority:
The CMS programmatic authority is as follows: Public Law 114-113 (Consolidated Appropriations Act, 2016), Division G, Title II (Department of Health and Human Services) under the Centers for Medicare and Medicaid Program Management subsection.

IV. BACKGROUND

CMS, as operator of the Federally-facilitated Exchange, is required under 42 U.S.C. 18031 to inform individuals of eligibility requirements for the Medicaid and CHIP programs, or any applicable state or local public program. In addition, as part of CMS's multi-pronged campaign to get remaining uninsured individuals enrolled, CMS has a vested interest in reaching individuals who do not have coverage to inform them of the Open Enrollment Period and the coverage choices they may qualify for in 2017.

Under section 5000A of the Internal Revenue Code, as added by section 1501(b) of the Affordable Care Act, individuals submit information with their tax returns about whether they had health insurance coverage during the previous tax year. In certain cases, individuals who lacked health insurance coverage for one or more months during the previous tax year are required to make an additional payment when they file their federal income tax returns. Accordingly, IRS has tax return information identifying a population without health insurance coverage. Internal Revenue Code section 6103 prohibits IRS from releasing the identities of the taxpayers in this population to CMS, however, IRS has the authority to issue notices directly to the taxpayers in this population informing them of the consequences of their failure to maintain health coverage and an apparatus that is available to do so In addition, IRS's sending of such notices is consistent with, but is not intended to satisfy, the requirement in section 1502(c) of the Affordable Care Act that IRS notify taxpayers who lacked minimum essential coverage during the tax year of the availability of Marketplace coverage. As a result, it is in the best interest of the United States for IRS to perform this service for CMS, because IRS is in the position to identify and contact the relevant population for enrollment purposes, and has an existing system that will allow for the transmission of notices to this population. The notices will be sent on IRS letterhead and include language agreed to by CMS, the Department of the Treasury (Treasury), and IRS on the availability of coverage. IRS will send these notices to a subset of individuals who fall in one or both of the following categories: (1) those who reported owing individual shared responsibility payments for themselves or family members for tax year 2015 per IRS data, and (2) those who claimed an exemption for themselves or family members for tax year 2015.

CMS expects to measure the effectiveness of this notification process in terms of whether the individuals who receive notices obtain minimum essential coverage for coverage year 2017, such as through a qualified health plan and/or Medicaid or CHIP offered through the Federally-facilitated Marketplace. CMS also expects to measure the effectiveness of different versions of the notice and the effect on different demographic groups. Accordingly, different versions of the notice will be sent to randomly selected subgroups of recipients and notices will not be sent to a control group. IRS will work with Treasury to calculate response rates to the different notices and for different demographic groups, and this information will be provided to CMS to inform future outreach efforts.

V. SCOPE OF WORK

The parties agree to the following Scope of Work and Roles and Responsibilities:

A. CMS's Responsibilities:

1. CMS will work IRS to develop several versions of the notice.
2. CMS will reimburse IRS in the amounts and at the times designated in this IAA for IRS's actual costs of performing the tasks as requested by CMS.

B. IRS Responsibilities:

1. IRS contractor will print and mail the notices to the individuals identified.
2. IRS will award a contract for sending the notices to a subset of the taxpayers who paid the penalty or claimed an exemption for tax year 2015. The contract award date

will be no later than September 30, 2016. The IRS contact will provide copies of all contract awards and/or amendments/modifications to the CMS COR. If the IRS contracts office determines that the contract cannot be awarded by September 30, 2016, the IRS will notify the CMS COR immediately.

C. IRS Contractor Responsibilities:

1. IRS contractor will use first class mail
2. IRS contractor will not send notices to international addresses
3. IRS contractor will use envelopes with a window
4. IRS contractor will send total number of letters
   - 6.1 million, plus or minus 10%.
   - Note: all counts below assume 6,521,940 total letters will be sent. Counts will be scaled proportionately based on the final number of letters.
5. IRS contractor will have the outlined total number of different letter versions
   - There are 27 letter variations.
     - There are 9 front-side variations. The front side variations will be minor (several sentences will differ between versions).
     - There are 3 back-side variations.
6. IRS contractor will send the outlined volume of letters in each letter version
   - 3 versions of the letter will be used for 267,474 letters each.
   - 3 versions of the letter will be used for 970,346 letters each.
   - 21 versions of the letter will be used for 133,737 letters each.
   - See attached document for additional details.
7. IRS contractor will mail notices on the following schedule
   - 802,423 letters to be mailed on November 28, 2016
   - 5,719,518 letters to be mailed on January 12, 2017
   - See attached document for additional details.
8. IRS contractor will use one color for graphics
   - One-third of the letters (2,173,980) will have a color graphic on the back
   - Two-thirds of the letters (4,347,960) will be black and white text only.
   - See attached document for additional details.
9. IRS contractor will use one-sided and two-sided printing
   - One-third of the letters (2,173,980) will be one-sided.
   - Two-thirds of the letters (4,347,960) will be two-sided.
   - See attached document for additional details.
10. IRS contractor will use letter personalization
    - All of the letters will have a personalized name and address at the top, and a personalized phone number in the text.
    - Additionally, 802,423 of the letters will have one additional personalized number in the text. Of those, 267,474 will also have a personalized number on the back.
    - See attached document for additional details.
11. IRS contractor will visit the printing plant to check on production for quality assurance and control.
12. IRS contractor will provide the final letter text and address files to the printers on

- [November 8, 2016 tentative]

Data file will include (we will provide one file for each of the 30 groups; see record layout attached):

- Names
- Addresses
- Dollar amounts for personalization (or blank)
- Telephone numbers
- Letter version code
- Mailing date group code

Please refer to the attached Appendix 1- Checklist of Roles and Responsibilities in Assisted Acquisitions.

VI. SMALL BUSINESS CREDIT

Any contract actions (assisted acquisitions) executed by the IRS on behalf of CMS will allocate the socio-economic credit to CMS for meeting agency small business goals, where applicable. CMS shall provide the appropriate agency/bureau component code from the applicable agency codes maintained by each agency at FPDS.

These codes represent the agency and office that has provided the predominant amount of funding for the contract action. **The IRS shall use the following FPDS Code to identify CMS in FPDS:**

Requesting Agency: The Centers for Medicare & Medicaid Services Requesting Agency FPDS: 7530
Funding Office Code: 75M001

VII. DURATION OF AGREEMENT

Effective Date: This agreement is effective when signed by the responsible parties and will follow the IRS contract period of performance (PoP).

7600A- Block 5 and 7600B-Block 27:

The Agreement Period for this IAA will follow the IRS contract action period of performance. The agreement will become executed on the final signature date of the Agency Officials in Block 23 of the 7600A and the Program Officials in Block 37 of the 7600B.

The end date of this IAA for the IRS to obligate reimbursable funding is September 30, 2016, the services for this IAA will follow the IRS contract PoP.

A copy of the IRS contract is required to be included with this IAA. Please forward a copy to the CMS COR at the time the CMS funds are obligated.

VIII. FUNDS

Funds for this agreement will not exceed $4,820,702.83 for FY 2016. The CMS shall reimburse the IRS for all services provided under the terms of this agreement.

The IRS cannot begin work or bill CMS through the Intra-governmental Payment and Collection System (IPAC) until receipt of the IAA signed by all parties. CMS will be billed via IPAC monthly for actual costs incurred.

Prior to the IPAC submission the IRS shall submit payment documentation in the form of an invoice which supports actual expenditures to justify the IPAC billing that will be submitted to CMS. Send this documentation to the CMS COR identified below:

Corette Taylor
Centers for Medicare & Medicaid Services
Center for Consumer Information and Insurance Oversight
7501 Wisconsin Ave
Bethesda, MD 21814
E-mail: Corette.Taylor@cms.hhs.gov
Phone #: 202-603-3981

Agencies submitting IPAC bills to CMS without payment documentation will be charged back if documentation is not received within 5 business days of IPAC submission. Please include the following CMS control number on the IPAC submission **IA16-261**

IX. DE-OBLIGATION OF FUNDS

CMS (the Requesting Agency) receives annual appropriations; therefore, all of the obligations must be within the time-frame of the current Fiscal Year (FY) of the bona fide need. Any funds (including "No Year") that have not been obligated by the end of the FY (09/30/16) requires amending the agreement to de-obligate the funds. Funds cannot be held as advance funds or used for another FY other than the bona fide need that the funds were intended.

X. DUPLICATION

Full implementation of this agreement will not duplicate any existing agreements.
The CMS, Center for Consumer Information and Insurance Oversight (CCIIO) confirms that there is no duplication or conflict with any existing agreements.

XI. MODIFICATION AND TERMINATION

Any modification or amendment of this agreement must be agreed to by both parties in writing. This agreement may be modified to incorporate new sections or language as required to insure compliance with the respective agency's legislative mandates and internal policies and processes. Either party may terminate this agreement by giving the other party 30 days' notice in writing. If CMS cancels the order, IRS is authorized to collect costs incurred prior to cancellation of the order plus any termination cost.

XII. PRIVACY ACT

This IAA has been reviewed for Privacy Act implications. The IAA does not involve the exchange or sharing of information maintained in a system of records. There are no Privacy issues with this IAA.

XIII. INFORMATION SECURITY

This IAA has been reviewed for Information Security implications, and does not involve the use of CMS Information or access to any CMS information systems.

The parties of this IAA will ensure the terms are in compliance with Section 508 of the Rehabilitation Act of 1973 (29 U.S.C. §794 (d), as amended by the Workforce Investment Act of 1998 (P.L. 105-220), August 7, 1998, and to implement the Department of Health & Human Services' *HHS Policy for Section 508 Electronic and Information Technology (EIT)* issued January 2005.

Appendix 1

Checklist of Roles and Responsibilities

in Assisted Acquisitions

To ensure sound management and use of interagency acquisitions and maximize their impact on agency effectiveness, requesting and servicing agencies must establish clear lines of responsibility for each step in the acquisition lifecycle, from planning to contract closeout.

This Appendix is designed to help requesting and servicing agencies define their respective roles in the IAA. It identifies *16 basic responsibilities* in an interagency acquisition. For each responsibility, the appendix describes *associated roles* for the requesting agency and the servicing agency.

List of Responsibilities in an Assisted Acquisition

Acquisition Planning

1. Determine needs and develop requirements documents
2. Prepare funding document
3. Develop acquisition strategy
4. Prepare statement of work (SOW) and/or specifications
5. Develop quality assurance requirements
6. Identify official to assist contracting officer with contract administration

Contract Execution

7. Comply with competition requirements
8. Comply with customer-specific laws and policies
9. Ensure price reasonableness
10. Conduct source evaluation and make award

Contract Administration

11. Conduct inspection, acceptance, and surveillance
12. Determine when contract modifications are required
13. Prepare contractor performance evaluations
14. Review and approve invoices and make payment
15. Perform contract closeout & retrieve unexpended funds

Other Responsibilities

16. Track contract activity

Determination and Findings (D&F)
Under the legal authority – Economy Act (31U.S.C. 1535)

Agreement between:
Department of Health And Human Services
The Centers for Medicare & Medicaid Services (CMS)
and
The Internal Revenue Service (IRS)

CMS IAA# IA16-261
IRS IAA # RA2016B862NL

1. Nature and/or description of the action being approved.

This agreement sets forth the terms and conditions governing the arrangement between the Centers for Medicare & Medicaid Services (CMS) and the Internal Revenue Service (IRS) under which IRS will provide services to CMS to inform uninsured individuals of the tax consequences of not obtaining health insurance and of opportunities to enroll in coverage through the Marketplace.

See attached Scope of Work in the IAA Addendum.

It is agreed that CMS will reimburse IRS for joint support of this project, in the amount of $4,820,702.83.

It is agreed that IRS will participate in the technical oversight of the project in conjunction with the CMS. The IRS will be responsible for fiscal management of the project.

2. This D&F is based on the provisions of the Economy Act, 31 U.S.C. 1535

3. Findings that detail the particular circumstances:

(i) The use of an interagency acquisition is in the best interest of the Government;
(ii) The supplies or services cannot be obtained as conveniently or economically by contracting directly with a private source; and
(iii) The servicing agency, the IRS, has the capability or expertise to enter into a contract through the Government Printing Office for such supplies or services that is not available within the requesting agency.

4. The Contracting Officer has determined that the use of a contract award by the IRS with the Government Printing Office (GPO) is the best procurement approach based on:

i. The suitability of the contracting vehicle: The IRS will make a contract award to the Government Printing Office to provide the requested services in the CMS Scope of Work.

ii. The contract vehicle is of value because:

- The IRS contactor, GPO, has no anticipated issues with performance.

- The IRS is uniquely positioned to provide technical oversight of this project in conjunction with CMS. Under section 5000A of the Internal Revenue Code, as added by section 1501(b) of the Affordable Care Act, individuals submit information with their tax returns about whether they had health insurance coverage during the previous tax year. In certain cases, individuals who lacked health insurance coverage for one or more months during the previous tax year are required to make an additional payment when they file their federal income tax returns. Accordingly, IRS has tax return information identifying a population without health insurance coverage. Internal Revenue Code section 6103 prohibits IRS from releasing the identities of the taxpayers in this population to CMS, however, IRS has the authority to issue notices directly to the taxpayers in this population informing them of the consequences of their failure to maintain health coverage and an apparatus that is available to do so.

- This project will result in information important to both agencies.

- No other servicing organizations were contemplated.

- As no other servicing organizations were considered, discussion of anticipated benefits to CMS; the anticipated costs, including associated fees or other compensation; and the contract/order placement timeframe is not applicable.

- As no other servicing organizations were considered, discussion of tradeoffs (cost, schedule, performance) among the approaches is not applicable.

- As no other servicing organizations were considered, discussion of the recommended multi-agency or intra-agency contracting approach is not applicable.

- Based on the above, it is concluded that use of a contract award by the IRS through an IAA is the most advantageous alternative to the government, notwithstanding fees and the increased risk associated with assisted contracting.

- The services provided are Severable Services. Contract funding will comply with the *bona fide* needs rule and the Anti-Deficiency Act and with appropriation limitations and compliance with the requesting agency's laws and practices.

Signatures:

Date: 9/9/16

Christen Linke Young
CMS/ Center for Consumer Information and Insurance Oversight (CCIIO)
Program Manager/Principal Deputy Director of CCIIO

I concur:

Date: 9.9.16

Corette Taylor
CMS/ Center for Consumer Information and Insurance Oversight
Contracting Officer Representative (COR)

Tyra C. Jeffries

Date: 09/08/2016

Tyra C. Jeffries
Contracting Officer
Division of Agency Acquisition
Workforce & Services (DAWS)
Office of Acquisition and Grants Management

United States Government
Interagency Agreement (IAA) – Agreement Between Federal Agencies
General Terms and Conditions (GT&C) Section

IAA Number IA16-271 - 0000 -
GT&C # Order # Amendment/Mod #

DEPARTMENT AND/OR AGENCY

1.		Requesting Agency of Products/Services	Servicing Agency Providing Products/Services
	Name	Centers for Medicare & Medicaid Services	Internal Revenue Service
	Address	7500 Security Boulevard, Baltimore, MD 21244	1111 Constitusion Ave., NW Washington, DC 20224

2. Servicing Agency Agreement Tracking Number (Optional) RA2016B862L

3. Assisted Acquisition Agreement Yes ☐ No ☑

4. GT&C Action (Check action being taken)

☑ New

☐ Amendment – Complete only the GT&C blocks being changed and explain the changes being made.

☐ Cancellation – Provide a brief explanation for the IAA cancellation and complete the effective End Date.

5. Agreement Period Start Date When Signed (MM-DD-YYYY) End Date 09-30-2016 (MM-DD-YYYY) of IAA or effective cancellation date

6. Recurring Agreement (Check One) A Recurring Agreement will continue, unless a notice to discontinue is received.
Yes ☐ If Yes, is this an: Annual Renewal ☐
Other Renewal ☐ State the other renewal period: ____________
No ☑

7. Agreement Type (Check One) ☑ Single Order IAA ☐ Multiple Order IAA

8. Are Advance Payments Allowed for this IAA (Check One) ☐ Yes ☑ No
If Yes is checked, enter Requesting Agency's Statutory Authority Title and Citation

Note: Specific advance amounts will be captured on each related Order.

United States Government
Interagency Agreement (IAA) – Agreement Between Federal Agencies
General Terms and Conditions (GT&C) Section

IAA Number IA16-271 - 0000 -
GT&C # Order # Amendment/Mod #

9. Estimated Agreement Amount (The Servicing Agency completes all information for the estimated agreement amount.)
(Optional for Assisted Acquisitions)

Direct Cost	$112,369.75
Overhead Fees & Charges	$66,927.42
Total Estimated Amount	$179,297.17

Provide a general explanation of the Overhead Fees & Charges
Overhead fees are detailed in the worksheet with rates approved by Corporate Budget. The overhead is associated with labor costs only. The IRS overhead percentage is 59.56%. See Addendum for fee percentages.

10. STATUTORY AUTHORITY

a. Requesting Agency's Authority (Check One)

Franchise Fund	Revolving Fund	Working Capital Fund	Economy Act (31 U.S.C. 1535/FAR 17.5)	Other Authority
☐	☐	☐	☑	☐

Fill in Statutory Authority Title and Citation for Franchise Fund, Revolving Fund, Working Capital Fund, or Other Authority

b. Servicing Agency's Authority (Check One)

Franchise Fund	Revolving Fund	Working Capital Fund	Economy Act (31 U.S.C. 1535/FAR 17.5)	Other Authority
☐	☐	☐	☑	☐

Fill in Statutory Authority Title and Citation for Franchise Fund, Revolving Fund, Working Capital Fund, or Other Authority

11. Requesting Agency's Scope (State and/or list attachments that support Requesting Agency's Scope.)
Refer to the IAA Addendum attached.

12. Roles & Responsibilities for the Requesting Agency and Servicing Agency (State and/or list attachments for the roles and responsibilities for the Requesting Agency and the Servicing Agency.)
Refer to the IAA Addendum attached.

United States Government
Interagency Agreement (IAA) – Agreement Between Federal Agencies
General Terms and Conditions (GT&C) Section

IAA Number IA16-271 - 0000 -
GT&C # Order # Amendment/Mod #

13. Restrictions (Optional) (State and/or attach unique requirements and/or mission specific restrictions specific to this IAA).
Refer to the IAA Addendum attached.

Work is not to begin nor can charges be billed to CMS until all parties sign the IAA and copies are distributed to the parties of the IAA.

14. Assisted Acquisition Small Business Credit Clause (The Servicing Agency will allocate the socio-economic credit to the Requesting Agency for any contract actions it has executed on behalf of the Requesting Agency.)

15. Disputes: Disputes related to this IAA shall be resolved in accordance with instructions provided in the Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700, Appendix 10; Intragovernmental Business Rules.

16. Termination (Insert the number of days that this IAA may be terminated by written notice by either the Requesting or Servicing Agency.)
30
If this agreement is canceled, any implementing contract/order may also be canceled. If the IAA is terminated, the agencies shall agree to the terms of the termination, including costs attributable to each party and the disposition of awarded and pending actions.

If the Servicing Agency incurs costs due to the Requesting Agency's failure to give the requisite notice of its intent to terminate the IAA, the Requesting Agency shall pay any actual costs incurred by the Servicing Agency as a result of the delay in notification, provided such costs are directly attributable to the failure to give notice.

17. Assisted Acquisition Agreements – Requesting Agency's Organizations Authorized To Request Acquisition Assistance for this IAA. (State or attach a list of Requesting Agency's organizations authorized to request acquisition assistance for this IAA.)

18. Assisted Acquisition Agreements – Servicing Agency's Organizations authorized to Provide Acquisition Assistance for this IAA. (State or attach a list of Servicing Agency's organizations authorized to provide acquisition for this IAA.)

19. Requesting Agency Clause(s) (Optional) (State and/or attach any additional Requesting Agency clauses.)
CMS does not allow pen and ink changes or altering to an Inter/Intra Agency Agreement (IAA) after any signatures have been obtained. Changes that occur in any section of the agreement from the approved version to the final signed version will not be accepted by CMS. If changes are required to this IAA, please send the IAA back to the CMS contact to make the edits.

In addition, refer to the IAA Addendum attached.

United States Government
Interagency Agreement (IAA) – Agreement Between Federal Agencies
General Terms and Conditions (GT&C) Section

IAA Number IA16-271 - 0000 -
GT&C # Order # Amendment/Mod #

20. Servicing Agency Clause(s) (Optional) (State and/or attach any additional Servicing Agency clauses.)
Billing will not occur in the last 5 business days of the month

21. Additional Requesting Agency and/or Servicing Agency Attachments (Optional) (State and/or attach any additional Requesting Agency and/or Servicing Agency attachments.)
Reference Section 10(a):
CMS (the Requesting Agency) receives annual appropriations; therefore, all of the obligations must be within the time-frame of the current Fiscal Year (FY) of the bona fide need. Any funds (including "No Year") that have not been obligated by the end of the FY (09/30/16) requires amending the agreement to de-obligate the funds. Funds cannot be held as advance funds or used for another FY other than the bona fide need that the funds were intended.

In addition, refer to the IAA Addendum attached.

22. Annual Review of IAA

By signing this agreement, the parties agree to annually review the IAA if the agreement period exceeds one year. Appropriate changes will be made by amendment to the GT&C and/or modification to any affected Order(s).

AGENCY OFFICIAL

The Agency Official is the highest level accepting authority or official as designated by the Requesting Agency and Servicing Agency to sign this agreement. Each Agency Official must ensure that the general terms and conditions are properly defined, including the stated statutory authorities, and, that the scope of work can be fulfilled per the agreement.

The Agreement Period Start Date (Block 5) must be the same as or later than the signature dates.

Actual work for this IAA may NOT begin until an Order has been signed by the appropriate individuals, as stated in the Instructions for Blocks 37 and 38.

23.	Requesting Agency	Servicing Agency
Name	Karen Shields	John M. Dalrymple
Title	Deputy Center and Operations Director, Center	Deputy Commissioner for Services and Enforcement
Telephone Number(s)	(443) 470-0532	(202) 317-4263
Fax Number		(202) 317-4081
Email Address	Karen.Shields2@cms.hhs.gov	John.M.Dalrymple@irs.gov
SIGNATURE	Karen Shields	John Dalrymple
Approval Date	9-7-16	9/14/16

United States Government
Interagency Agreement (IAA) – Agreement Between Federal Agencies
Order Requirements and Funding Information (Order) Section

IAA Number IA16-271 (GT&C #) - 0001 (Order #) - (Amendment/Mod #)

Servicing Agency's Agreement Tracking Number (Optional) RA2016B862L

PRIMARY ORGANIZATION/OFFICE INFORMATION		
24.	Requesting Agency	Servicing Agency
Primary Organization/Office Name	Centers for Medicare & Medicaid Services	Internal Revenue Service
Responsible Organization/Office Address	7500 Security Boulevard, Baltimore, MD 21244	1111 Constitution Ave., NW Washington, DC 20224

ORDER/REQUIREMENTS INFORMATION

25. Order Action (Check One)

☑ New

☐ **Modification** (Mod) – List affected Order blocks being changed and explains the changes being made. For Example: for a performance period mod, state new performance period for this Order in Block 27. **Fill out the Funding Modification Summary by Line (Block 26) if the mod involves adding, deleting or changing Funding for an Order Line.**

☐ **Cancellation** – Provide a brief explanation for Order cancellation and fill in the Performance Period End Date for the effective cancellation date.

26. Funding Modification Summary by Line	Line # ____	Line # ____	Line # ____	Total of All Other Lines (attach funding details)	Total
Original Line Funding	$	$	$	$	$0.00
Cumulative Funding Changes From Prior Mods [addition (+) or reduction (-)]	$	$	$	$	$ 0.00
Funding Change for This Mod	$	$	$	$	$ 0.00
TOTAL Modified Obligation	$0.00	$0.00	$0.00	$0.00	$0.00
Total Advance Amount (-)	$	$	$	$	$ 0.00
Net Modified Amount Due	$0.00	$0.00	$0.00	$0.00	$0.00

27. Performance Period
For a performance period mod, insert the start and end dates that reflect the new performance period.

Start Date: New PoP "When Signed" (MM-DD-YYYY)   End Date: New PoP 09-30-2016 (MM-DD-YYYY)

IAA Order

IAA Number IA16-271 - 0001 - ______ Servicing Agency's Agreement
GT&C # Order # Amendment/Mod # Tracking Number (Optional) RA2016B862L

28. Order Line/Funding Information | **Line Number** ______

	Requesting Agency Funding Information								Servicing Agency Funding Information							
ALC	75050080								2009-6500							
Component TAS Required by 10/1/2014	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB
			075	2016	2016		0511	000			020	2016	2016		0912	000
OR Current TAS format	7560511															
BETC	DISB CAN: 5990195								COLL							
Object Class Code (Optional)	25308															
BPN	927645622								040539587							
BPN + 4 (Optional)																
Additional Accounting Classification/Information (Optional)	BAP:2202010000 PAC:1497xx Commitment #: P20316001874021 EIN#52-0883104								16160912D 16160919D EIN# 52-1782822							

Requesting Agency Funding Expiration Date 09-30-2016 MM-DD-YYYY

Requesting Agency Funding Cancellation Date 09-30-2021 MM-DD-YYYY

Project Number & Title 001874 - Consumer Information and Outreach RA2016B862NL

Description of Products and/or Services, including the Bona Fide Need for this Order (State or attach a description of products/services, including the bona fide need for this Order.)
See the attached Addendum for this IAA.

I hereby certify that (a) this requirement represents a bona fide need of fiscal year or years for which the appropriation was made and complies with the Anti-deficiency Act and (b) funds are committed for the period of performance of this order.

North American Industry Classification System (NAICS) Number (Optional) ______

Breakdown of Reimbursable Line Costs OR **Breakdown of Assisted Acquisition Line Cost:**

Unit of Measure			Contract Cost	$
Quantity	Unit Price	Total	Servicing Fees	$
1	$112,369.75	$ 112,369.75	Total Obligated Cost	$ 0.00
Overhead Fees & Charges		$ 66,927.42	Advance for Line (-)	$
Total Line Amount Obligated		$ 179,297.17	Net Total Cost	$ 0.00
Advance Line Amount (-)		$	Assisted Acquisition Servicing Fees Explanation	
Net Line Amount Due		$ 179,297.17		

Type of Service Requirements

☑ Severable Service ☐ Non-severable Service ☐ Not Applicable

IAA Order

IAA Number IA16-271 - 0001 - ______ Servicing Agency's Agreement
GT&C # Order # Amendment/Mod # Tracking Number (Optional) RA2016B862L

29. Advance Information (Complete Block 29 if the Advance Payment for Products/Services was checked "Yes" on the GT&C.)

Total Advance Amount for the Order $__________ [All Order Line advance amounts (Block 28) must sum to this total.]

Revenue Recognition Methodology (according to SFFAS 7) (Identify the Revenue Recognition Methodology that will be used to account for the Requesting Agency's expense and the Servicing Agency's revenue)

☐ Straight-line – Provide amount to be accrued $__________ and Number of Months ______

☐ Accrual Per Work Completed – Identify the accounting posting period:

☐ Monthly per work completed & invoiced

☐ Other – Explain other regular period (bimonthly, quarterly, etc.) for posting accruals and how the accrual amounts will be communicated if other than billed.

30. Total Net Order Amount: $ 179,297.17
[All Order Line Net Amounts Due for reimbursable agreements and Net Total Costs for Assisted Acquisition Agreements (Block 28) must sum to this total.]

31. Attachments (State or list attachments.)

☐ Key project and/or acquisition milestones (Optional except for Assisted Acquisition Agreements)

☑ Other Attachments (Optional)

Refer to the attached Addendum.

BILLING & PAYMENT INFORMATION

32. Payment Method (Check One) **[Intra-governmental Payment and Collection (IPAC) is the Preferred Method.]**
If IPAC is used, the payment method must agree with the IPAC Trading Partner Agreement (TPA).

☐ Requesting Agency Initiated IPAC ☑ Servicing Agency Initiated IPAC

☐ Credit Card ☐ Other – Explain other payment method and reasoning __________

33. Billing Frequency (Check One)

[An Invoice must be submitted by the Servicing Agency and accepted by the Requesting Agency BEFORE funds are reimbursed (i.e., via IPAC transaction)]

☑ Monthly ☐ Quarterly ☐ Other Billing Frequency (include explanation)__________

34. Payment Terms (Check One)

☑ 7 days ☐ Other Payment Terms (include explanation): __________

IAA Order

IAA Number IA16-271 - 0001 - ______ Servicing Agency's Agreement
GT&C # Order # Amendment/Mod # Tracking Number (Optional) RA2016B862L

35. Funding Clauses/Instructions (Optional) (State and/or list funding clauses/instructions.) The CMS Funding Official certifies and signs in Section 38 for the funds in Section 28. There should be no altering to the funding information provided: ALC:75050080; TAS: 7560511; CAN: 5990195; OBJECT CLASS: 25308; DUNS: 927645622; EIN: 52-0883104; BAP:2202010000; PAC:1497xx; Commitment #: P20316001874021; Amount $179,297.17.	
36. Delivery/Shipping Information for Products (Optional)	
Agency Name	
Point of Contact (POC) Name & Title	
POC Email Address	
Delivery Address /Room Number	
POC Telephone Number	
Special Shipping Information	

APPROVALS AND CONTACT INFORMATION

37. PROGRAM OFFICIALS
The Program Officials, as identified by the Requesting Agency and Servicing Agency, must ensure that the scope of work is properly defined and can be fulfilled for this Order. The Program Official may or may not be the Contracting Officer depending on each agency's IAA business process.

	Requesting Agency	Servicing Agency
Name	Karen Shields	John M. Dalrymple
Title	Deputy Center and Operations Director, C	Deputy Commissioner for Services and Enforce
Telephone Number	(443) 470-0532	(202) 317-4263
Fax Number		(202) 317-4081
Email Address	Karen.Shields2@cms.hhs.gov	John.M.Dalrymple@irs.gov
SIGNATURE	Karen Shields	John Dalrymple
Date Signed	9-7-16	9/14/16

38. FUNDING OFFICIALS - The Funds Approving Officials, as identified by the Requesting Agency and Servicing Agency, certify that the funds are accurately cited and can be properly accounted for per the purposes set forth in the Order. The Requesting Agency Funding Official signs to obligate funds. The Servicing Agency Funding Official signs to start the work, and to bill, collect, and properly account for funds from the Requesting Agency, in accordance with the agreement.

	Requesting Agency	Servicing Agency
Name	Heidi Warner	Debra Holland
Title	Fund Certifier	Commissioner, Wage and Investment Division
Telephone Number	(410) 786-0392	(470) 639-3500
Fax Number	(410) 786-7667	
Email Address	Heidi.warner@cms.hhs.gov	Debra.S.Holland@irs.gov
SIGNATURE	Heidi L. Myers -S Digitally signed by Heidi L. Myers -S Date: 2016.09.06 14:45:33 -04'00'	Debra S. Holland 9/12/16
Date Signed	09-06-2016	

IAA Order

IAA Number IA16-271 (GT&C #) - 0001 (Order #) - (Amendment/Mod #)

Servicing Agency's Agreement Tracking Number (Optional) RA2016B862L

CONTACT INFORMATION

FINANCE OFFICE Points of Contact (POCs)
The finance office points of contact must ensure that the payment (Requesting Agency), billing (Servicing Agency), and advance/accounting information are accurate and timely for this Order.

39.	Requesting Agency (Payment Office)	Servicing Agency (Billing Office)
Name	Suzanne Turgeon	Jeffrey Zottola
Title	Financial POC	Financial POC-AFCO Corporate Budget Offfice
Office Address	PO Box 7520 Baltimore, MD 21207-0520	
Telephone Number	(410) 786-1924	(202) 317-4038
Fax Number		
Email Address	suzanne.turgeon@cms.hhs.gov	Jeffrey.V.Zottola@irs.gov
Signature & Date (Optional)		

40. ADDITIONAL Points of Contacts (POCs) (as determined by each Agency)
This may include CONTRACTING Office Points of Contact (POCs).

	Requesting Agency	Servicing Agency
Name	Tyra Jeffries	Jason Bumiller
Title	CMS IAA Coordinator	Director, Budget Execution
Office Address	7500 Security Boulevard, Baltimore, MD 21244	1111 Constitution Ave NW Washington, DC 20224
Telephone Number	(410) 786-5156	(202) 317-4307
Fax Number		
Email Address	tyra.jeffries@cms.hhs.gov	Jason.E.Bumiller@irs.gov
Signature & Date (Optional)		
Name	Corette Taylor	Glenn R. Pelishek
Title	COR POC	COR POC
Office Address	7501 Wisconsin Ave. Bethesda, MD 20814	1111 Constitution Ave, NW Washington, DC 20224
Telephone Number	(410) 786-1156	(202) 317-5859
Fax Number		
Email Address	Corette.Taylor@cms.hhs.gov	Glenn.R.Pelishek@irs.gov
Signature & Date (Optional)		
Name		Debra E. Babcock
Title		Director, Program Management Office
Office Address		1111 Constitution Ave, NW Washington, DC 20224
Telephone Number		(202) 317-3224
Fax Number		
Email Address		Debra.E.Babcock@irs.gov
Signature & Date (Optional)		

ADDENDUM TO THE FMS 7600A & 7600B INTERAGENCY AGREEMENT BETWEEN THE THE U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES . CENTERS FOR MEDICARE & MEDICAID SERVICES (CMS) AND THE INTERNAL REVENUE SERVICE (IRS)

CMS IAA Number: IA16-271
IRS IAA Number: RA2016B862L

I. PURPOSE

This Interagency Agreement (IAA) sets forth the terms and conditions governing the arrangement between the Centers for Medicare & Medicaid Services (CMS) and the Internal Revenue Service (IRS) under which IRS will provide services to CMS to inform uninsured individuals of the tax consequences of not obtaining health insurance and of opportunities to enroll in coverage through the Marketplace.

II. INTEGRATION

The signed 7600A, 7600B and this Addendum, constitute the entire agreement of CMS and IRS with respect to its subject matter. There have been no representations, warranties, or promises made outside of this agreement. This agreement will take precedence over any other documents that may be in conflict with it.

III. AUTHORITY

Transfer of Funds Authority:
The legal authority to enter into this IAA is Section 601 of the Economy Act of 1932 as amended (31U.S.C. Sections 1535 and 1536).

Programmatic Authority:
The CMS programmatic authority is as follows: Public Law 114-113 (Consolidated Appropriations Act, 2016), Division G, Title II (Department of Health and Human Services) under the Centers for Medicare and Medicaid Program Management subsection.

IV. BACKGROUND

CMS, as operator of the Federally-facilitated Exchange, is required under 42 U.S.C. 18031 to inform individuals of eligibility requirements for the Medicaid and CHIP programs, or any applicable state or local public program. In addition, as part of CMS's multi-pronged campaign to get remaining uninsured individuals enrolled, CMS has a vested interest in reaching individuals who do not have coverage to inform them of the Open Enrollment Period and the coverage choices they may qualify for in 2017.

Under section 5000A of the Internal Revenue Code, as added by section 1501(b) of the Affordable Care Act, individuals submit information with their tax returns about whether they had health insurance coverage during the previous tax year. In certain cases, individuals who lacked health insurance coverage for one or more months during the previous tax year are required to make an additional payment when they file their federal income tax returns. Accordingly, IRS has tax return information identifying a population without health insurance coverage. Internal Revenue Code section 6103 prohibits IRS from releasing the identities of the taxpayers in this population to CMS, however, IRS has the authority to issue notices directly to the taxpayers in this population informing them of the consequences of their failure to maintain health coverage and an apparatus that is available to do so In addition, IRS's sending of such notices is consistent with, but is not intended to satisfy, the requirement in section 1502(c) of the Affordable Care Act that IRS notify taxpayers who lacked minimum essential coverage during the tax year of the availability of Marketplace coverage. As a result, it is in the best interest of the United States for IRS to perform this service for CMS, because IRS is in the position to identify and contact the relevant population for enrollment purposes, and has an existing system that will allow for the transmission of notices to this population. The notices will be sent on IRS letterhead and include language agreed to by CMS, the Department of the Treasury (Treasury), and IRS on the availability of coverage. IRS will send these notices to a subset of individuals who fall in one or both of the following categories: (1) those who reported owing individual shared responsibility payments for themselves or family members for tax year 2015 per IRS data, and (2) those who claimed an exemption for themselves or family members for tax year 2015.

CMS expects to measure the effectiveness of this notification process in terms of whether the individuals who receive notices obtain minimum essential coverage for coverage year 2017, such as through a qualified health plan and/or Medicaid or CHIP offered through the Federally-facilitated Marketplace. CMS also expects to measure the effectiveness of different versions of the notice and the effect on different demographic groups. Accordingly, different versions of the notice will be sent to randomly selected subgroups of recipients and notices will not be sent to a control group. IRS will work with Treasury to calculate response rates to the different notices and for different demographic groups, and this information will be provided to CMS to inform future outreach efforts.

V. SCOPE OF WORK

The parties agree to the following Roles and Responsibilities:

A. CMS's Responsibilities:

1. CMS will work IRS to develop several versions of the notice.

2. CMS will reimburse IRS in the amounts and at the times designated in this agreement for IRS's actual costs (including overhead) of performing the tasks as requested by CMS.

B. ***IRS Responsibilities:***

1. IRS federal staff will work with CMS to develop several versions of the notice.

2. For each version of the notice, IRS federal staff will select a sample of recipients from taxpayers who either reported an individual shared responsibility payment or claimed a health coverage exemption on their 2015 federal income tax return. The recipients will total an estimated range of 5.8 to 6.4 million individuals.

3. IRS federal staff will calculate response rates to the different notices for different demographic groups, and to provide tabulations at an aggregate level that does not disclose any individual taxpayer information to CMS to inform future outreach efforts.

See **Attachment A- FY16 Reimbursable Overhead Worksheet** and **Attachment B-FY16 Direct and Indirect Costing** for the IRS overhead fees and direct and indirect costs.

VI. DURATION OF AGREEMENT

Effective Date: This agreement is effective on the date it is signed by the responsible parties. The period of performance will begin once the IAA is signed and end on September 30, 2016.

VII. FUNDS

Funds for this agreement will not exceed $ 179,297.17 for FY 2016. The CMS shall reimburse the IRS for all services provided under the terms of this agreement.

The IRS cannot begin work or bill CMS through the Intra-governmental Payment and Collection System (IPAC) until receipt of the IAA signed by all parties. CMS will be billed via IPAC monthly for actual costs incurred.

Prior to the IPAC submission the IRS shall submit payment documentation in the form of an invoice which supports actual expenditures to justify the IPAC billing that will be submitted to CMS. Send this documentation to the CMS **COR** identified below:

Corette Taylor:
Centers for Medicare & Medicaid Services
Center for Consumer Information and Insurance Oversight
7501 Wisconsin Ave
Bethesda, MD 21814
e-mail: Corette.Taylor@cms.hhs.gov
Phone #: 410-786-1158

Agencies submitting IPAC bills to CMS without payment documentation will be charged back if documentation is not received within 5 business days of IPAC submission. Please include the following CMS control number on the IPAC submission **IA16-271**

VIII. DE-OBLIGATION OF FUNDS

CMS (the Requesting Agency) receives annual appropriations; therefore, all of the obligations must be within the time-frame of the current Fiscal Year (FY) of the bona fide need. Any funds (including "No Year") that have not been obligated by the end of the FY (09/30/16) requires amending the agreement to de-obligate the funds. Funds cannot be held as advance funds or used for another FY other than the bona fide need that the funds were intended.

IX. DUPLICATION

Full implementation of this agreement will not duplicate any existing agreements.
The CMS, Center for Consumer Information and Insurance Oversight (CCIIO) confirms that there is no duplication or conflict with any existing agreements.

X. MODIFICATION AND TERMINATION

Any modification or amendment of this agreement must be agreed to by both parties in writing. This agreement may be modified to incorporate new sections or language as required to insure compliance with the respective agency's legislative mandates and internal policies and processes. Either party may terminate this agreement by giving the other party 30 days' notice in writing. If CMS cancels the order, IRS is authorized to collect costs incurred prior to cancellation of the order plus any termination cost.

XI. PRIVACY ACT

This IAA has been reviewed for Privacy Act implications. The IAA does not involve the exchange or sharing of information maintained in a system of records. There are no Privacy issues with this IAA.

XII. INFORMATION SECURITY

This IAA has been reviewed for Information Security implications, and does not involve the use of CMS Information or access to any CMS information systems.

The parties of this Agreement will ensure the terms are in compliance with Section 508 of the Rehabilitation Act of 1973 (29 U.S.C. §794 (d), as amended by the Workforce Investment Act of 1998 (P.L. 105-220), August 7, 1998, and to implement the Department of Health & Human Services' *HHS Policy for Section 508 Electronic and Information Technology (EIT)* issued January 2005.

FY 2016 Reimbursable Overhead Worksheet

Business Unit: W&I
Reimbursable IOC/Funded Program: RA2016
Direct Labor Cost: $ 112,369.75

Full Exemption: ☐

Category	Exemption (√)	Standard Overhead Rate	Customized Overhead Rate	Overhead Cost	Reason for Exemption
Labor- Sustaining Organizations	[redacted]				
Agency-Wide Shared Services					
Communications & Liaison					
Chief Financial Officer					
Executive Leadership & Direction					
Human Capital Officer					
Information Technology					
Privacy, Governmental Liaison, & Disclosure					
Unemployment Compensation					
Non-Labor		41.21%	34.92%	$ 39,239.52	
Information Technology & Telecommunications		16.31%	16.31%	$ 18,327.51	N/A
Rent & Facilities Costs		12.42%	12.42%	$ 13,956.32	N/A
Service and Supplies		6.19%	6.19%	$ 6,955.69	N/A
Training	✓	0.37%	0.00%	$ 0.00	Service not provided
Travel	✓	0.92%	0.00%	$ 0.00	Service not provided
Enforcement Expenses	✓	1.84%	0.00%	$ 0.00	Service not provided
Moving Expenses	✓	0.08%	0.00%	$ 0.00	Service not provided
Postage	✓	2.66%	0.00%	$ 0.00	Included as a direct cost
Printing	✓	0.42%	0.00%	$ 0.00	Included as a direct cost
Total Overhead		65.85%	59.56%	$ 66,927.42	

Justification for Full Exemption / Additional Narrative Explanation:

Signature:

Jason E. Bumiller

Digitally signed by Jason E. Bumiller
DN: c=US, o=U.S. Government, ou=Department of the Treasury, ou=Internal Revenue Service, ou=People, serialNumber=400575, cn=Jason E. Bumiller
Date: 2016.07.28 16:16:14 -04'00'

Name: ~~Andrea M. Pawley~~ Jason Bumiller for Andrea Pawley
Title: ~~Servicewide Reimbursables Team Budget Analyst~~ Director, Budget Execution
Office: Corporate Budget

FY 2016 Direct / Indirect Costing

Business Unit	W & I
Project Number and/or Funded Program Number	RA2016
Overhead Rate	59.56%
Direct Labor	$ 112,369.75
Direct Non-Labor	$ 4,820,702.83
Indirect Cost	$ 66,927.42
Total	$ 5,000,000.00

Direct Labor

WAGE	GS & Step	Basis of Estimate	Hours/Days/Months	Labor Rate or Time	Direct Labor Cost
OTO	GS 13 - 5	Hourly rate	20	$ 48.77	$ 975.40
		Benefits		31.70%	$ 309.20
M&P / Publishing	GS 13-10	Hourly rate	67	57.59	$ 3,858.53
		Benefits		31.7%	$ 1,223.15
	IR-01	Hourly rate	18	197.48	$ 3,554.64
		Benefits		31.70%	$ 1,126.82
Research	GS 13-5	Hourly rate	10	50.04	$ 500.40
	GS 14-5	Hourly rate	10	59.16	$ 591.60
	GS 15-10	Hourly rate	10	76.61	$ 766.10
		Benefits	10	32.83%	$ 609.98
				M&P Subtotal	$ 13,515.73

IT	GS & Step	Basis of Estimate	Hours/Days/Months	Labor Rate or Time	Direct Labor Cost
Applications Development (AD)	GS 13 - 5	Hourly rate	1500	$ 50.04	$ 75,060.00
		Benefits		31.70%	$ 23,794.02
				M&P Subtotal	$ 98,854.02
				Labor Totals	$ 112,369.75

Direct Non-Labor

Description		Basis of Estimate	Quantity	Rate	Direct Non-Labor Cost
Postage Printing		Cost per letter	5,671,415	$0.85	$4,820,702.83
				Total	$4,820,702.83

Jason E. Bumiller

Digitally signed by Jason E. Bumiller
DN: c=US, o=U.S. Government, ou=Department of the Treasury, ou=Internal Revenue Service, ou=People, serialNumber=400575, cn=Jason E. Bumiller
Date: 2016.07.28 16:19:07 -04'00'

Director, Budget Execution
Signed for Andrea Dailey

Department of the Treasury
Internal Revenue Service

January 12 , 2017

Why am I getting this letter?
The law requires most people to have a minimum level of health coverage, qualify for an exemption, or pay a penalty when they file their taxes. Our records show you reported owing this penalty when you filed your 2015 taxes because you or someone in your family did not have health insurance during that year. If you don't have health insurance or an exemption next year, you'll likely owe a penalty for 2017 as well. We are writing to make sure you know how you can avoid this penalty by signing up for health insurance.

How do I avoid the penalty next year?
If you don't have health coverage, you can avoid owing a penalty for most or all of 2017 by signing up for health insurance soon. One way to get insurance is to sign up at HealthCare.gov **before January 31, 2017**. If you already have health coverage, you won't owe a penalty as long as you stay covered.

How much will my penalty be next year if I don't sign up?
The penalty for not having any health coverage in 2017 will be at least $695 per adult and $347 per child (up to $2,085 per family), and could be more, depending on your income.

How much does health insurance at HealthCare.gov cost?
Most people who enroll in a plan through HealthCare.gov can find plans for **$75 a month or less** after financial help. At HealthCare.gov, you can compare plans to find one that meets your needs and budget.

How do I sign up for health insurance or get help finding a plan?
You can apply online by computer or mobile device, or you can get help in-person or by phone.

- Visit HealthCare.gov, select your state, and follow the step-by-step directions.
- Find in-person help from someone in your community at LocalHelp.HealthCare.gov.
- For questions or help signing up, call

When is the deadline to sign up?
January 31, 2017, is the last day to enroll in a 2017 plan on HealthCare.gov.

¿Por qué recibo esta carta?
La ley le requiere a la mayoría de las personas tener un nivel mínimo de cobertura médica, calificar para una exención o pagar una multa al presentar sus impuestos. Nuestros registros muestran que usted informó adeudar esta multa cuando presentó sus impuestos del año 2015, porque usted o alguien en su familia no tuvo seguro médico durante ese año. Si usted no tiene el seguro médico o una exención el próximo año, es probable que usted también adeudará una multa para 2017. Le escribimos para asegurar que usted sabe cómo puede evitar esta multa inscribiéndose a un seguro médico.

¿Cómo puedo evitar la multa el próximo año?
Si usted no tiene la cobertura médica, puede evitar adeudar una multa para la mayor parte o la totalidad del año 2017 inscribiéndose cuanto antes a un seguro médico. Una manera de obtener un seguro, es inscribirse en *CuidadoDeSalud.gov* **antes del 31 de enero de 2017**. Si ya tiene la cobertura médica, usted no adeudará una multa siempre y cuando mantenga su cobertura.

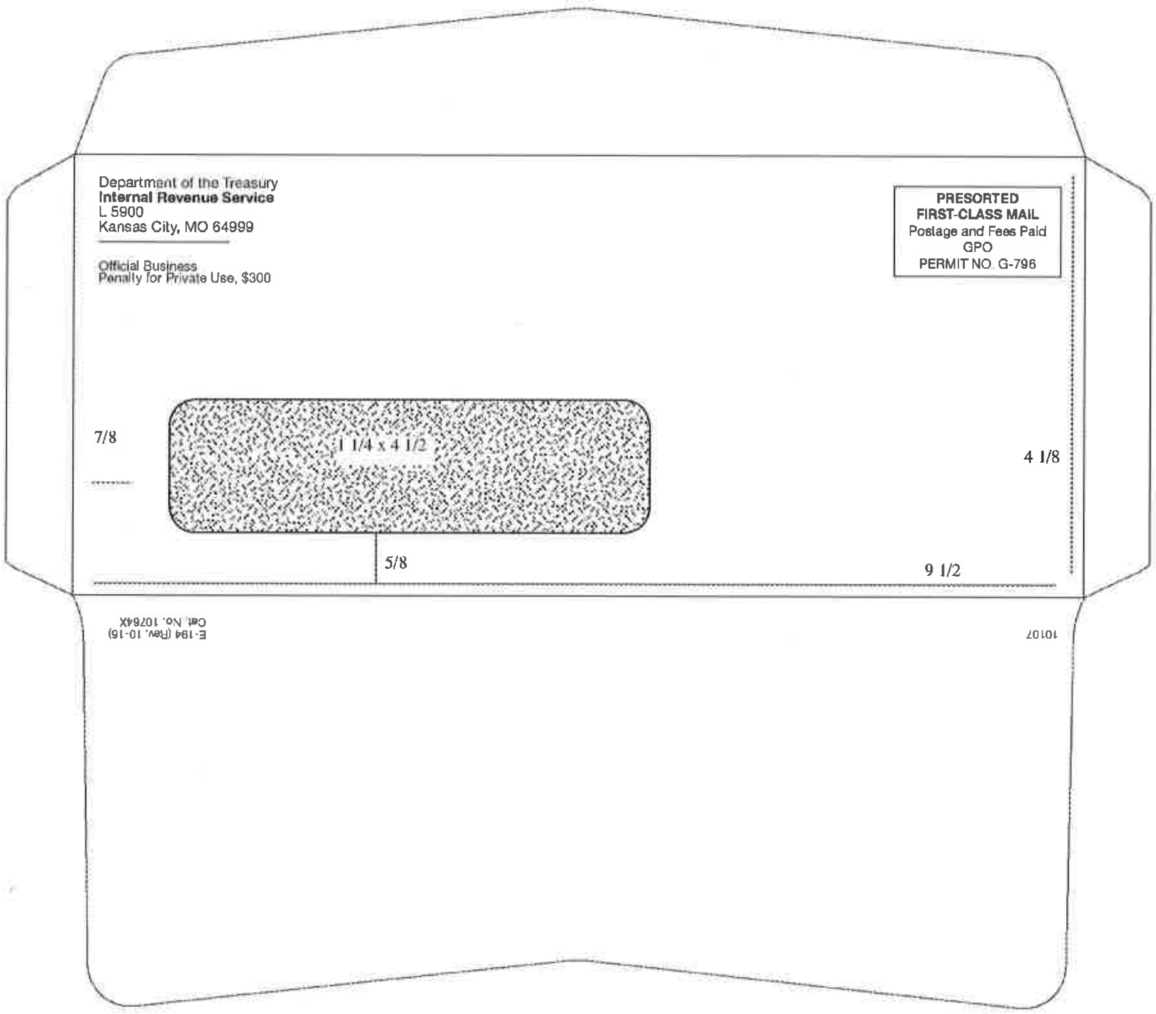
¿Cuánto será mi multa el próximo año si no me inscribo?
La multa en el año 2017 por no tener ninguna cobertura de salud, será al menos $695 por adulto y $347 por hijo (hasta $2,085 por familia) y podría ser más, dependiendo de sus ingresos.

¿Cuánto cuesta el seguro médico en *CuidadoDeSalud.gov*?
La mayoría de las personas que se inscriban en un plan a través de *CuidadoDeSalud.gov,* pueden encontrar planes de **$75 o menos al mes,** después de la ayuda financiera. En *CuidadoDeSalud.gov*, puede comparar los planes para encontrar uno que se ajuste a sus necesidades y presupuesto.

¿Cómo me inscribo a un seguro médico u obtengo ayuda para encontrar un plan?
Puede solicitar en línea por computadora o un dispositivo móvil, o puede obtener ayuda en persona o por teléfono.

- Visite *CuidadoDeSalud.gov*, seleccione su estado y siga las instrucciones paso a paso.
- Encuentre ayuda en persona de alguien en su comunidad, en *LocalHelp.HealthCare.gov*.
- Para preguntas o ayuda para inscribirse, llame al (usuarios de *TTY*:)

¿Cuándo es la fecha límite para inscribirse?
El 31 de enero de 2017 es el último día para inscribirse en un plan para 2017, en *CuidadoDeSalud.gov*.



PROOF DATE 10/21/16	FORM NUMBER 10107	CLIENT SOURCELINK	CSR B. BASSETT	
ENV. SIZE/STYLE 4-1/8" x 9-1/2" OSDSSI	TOOLING/DIE D120	PAPER 24#RCYC WW 30% PCW	INK COLORS BLACK	
WINDOW #1 1 1/4" x 4-1/2" L 7/8" B. 5/8"	WINDOW #2	WINDOW #3		
APPROVED AS IS ☐	WITH CHANGES ☐	CORRECT & RE-PROOF ☐	BY	DATE

NOTES: FLEXO FRONT, BACK & CONFETTI LINER IN BLACK

Double Envelope

ATTENTION: THIS PROOF IS FOR COLOR SEPARATION, COPY AND PLACEMENT ONLY. YOUR APPROVAL INSTRUCTS US TO PROCEED WITH THIS PROJECT AS-IS PER YOUR SIGNED REQUEST, OR AS SPECIFICALLY INDICATED BY THE "APPROVED WITH CHANGES" INFORMATION FURNISHED BY YOU ABOVE.

Florida | Indiana | Maryland | Virginia

From: Mendez Pedro L <Pedro.L.Mendez@irs.gov>
Sent: Wednesday, November 2, 2016 12:53 PM
To: Janet McCubbin <Janet.McCubbin@treasury.gov>; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Witt Johnny <Johnny.Witt@irs.gov>; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: 392-970-January proofs
Attach: Jan_Letters.zip

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Babcock Debra E <Debra.E.Babcock@irs.gov>
Sent: Wednesday, July 20, 2016 4:17 PM
To: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: FW: Draft agreement - IRS/CMS
Attach: Penalty_Outreach_IAA_DRAFT 7-6-16.docx

From: Kindell Judith E
Sent: Thursday, July 14, 2016 2:51 PM
To: Babcock Debra E
Subject: Draft agreement

From: Mendez Pedro L <Pedro.L.Mendez@irs.gov>
Sent: Thursday, November 3, 2016 12:37 PM
To: Witt Johnny <Johnny.Witt@irs.gov>; Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Janet McCubbin <Janet.McCubbin@treasury.gov>; Ithai.Lurie@treasury.gov; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Cc: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>; Harrison Dynisha T <Dynisha.T.Harrison@irs.gov>
Subject: Fw: Paragraph moved proof
Attach: Jan_Letters.zip

Hi....change made. I am out of pocket, trying to keep the ball rolling. Any comments or concerns, please reach out to Glenn....

Thx

Pedro Mendez
Tax Products Branch

From: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>
Sent: Thursday, November 3, 2016 12:19 PM
To: Mendez Pedro L; Harrison Dynisha T; Truitt Bartholomew S; Howard Betty J
Subject: FW: Paragraph moved proof

Attached is the latest proofs for the January letters.

From: Kirsten Clear [mailto:KClear@sourcelink.com]
Sent: Thursday, November 03, 2016 12:06 PM
To: Pelishek Glenn R
Subject: Paragraph moved proof

Glenn,

Here is the paragraph moved as much as possible. Please review and let me know if this is good, or if you would like to go back to how it was.

Thank you!

KIRSTEN CLEAR
Account Manager
office: 937.619.4547
mobile: 937.607.1940
sourcelink.com

From: Mendez Pedro L <Pedro.L.Mendez@irs.gov>
Sent: Thursday, November 3, 2016 12:37 PM
To: Witt Johnny <Johnny.Witt@irs.gov>; Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Janet McCubbin <Janet.McCubbin@treasury.gov>; Ithai.Lurie@treasury.gov; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Cc: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>; Harrison Dynisha T <Dynisha.T.Harrison@irs.gov>
Subject: Fw: Paragraph moved proof
Attach: Jan_Letters.zip

Hi....change made. I am out of pocket, trying to keep the ball rolling. Any comments or concerns, please reach out to Glenn....

Thx

Pedro Mendez
Tax Products Branch

From: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>
Sent: Thursday, November 3, 2016 12:19 PM
To: Mendez Pedro L; Harrison Dynisha T; Truitt Bartholomew S; Howard Betty J
Subject: FW: Paragraph moved proof

Attached is the latest proofs for the January letters.

From: Kirsten Clear [mailto:KClear@sourcelink.com]
Sent: Thursday, November 03, 2016 12:06 PM
To: Pelishek Glenn R
Subject: Paragraph moved proof

Glenn,

Here is the paragraph moved as much as possible. Please review and let me know if this is good, or if you would like to go back to how it was.

Thank you!

KIRSTEN CLEAR
Account Manager
office: 937.619.4547
mobile: 937.607.1940
sourcelink.com

From: Babcock Debra E <Debra.E.Babcock@irs.gov>
Sent: Saturday, October 22, 2016 7:35 AM
To: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>; Mendez Pedro L <Pedro.L.Mendez@irs.gov>; Harrison Dynisha T <Dynisha.T.Harrison@irs.gov>
Cc: Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Witt Johnny <Johnny.Witt@irs.gov>; Donley Mary Beth <MaryBeth.Donley@irs.gov>; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: Fw: Response Requested: Proof of Mailer Envelope

We are good to go with the envelope proof. Thanks everyone. ~Debi

Sent from my BlackBerry 10 smartphone on the Verizon Wireless 4G LTE network.

From: Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>
Sent: Saturday, October 22, 2016 4:56 AM
To: Babcock Debra E; Witt Johnny
Cc: Pelishek Glenn R; Mendez Pedro L; Harrison Dynisha T; Chemerys Victoria; Janet McCubbin
Subject: Re: Response Requested: Proof of Mailer Envelope

I am okay with the proof. Copying janet McCubbin.

From: Babcock Debra E
Sent: Friday, October 21, 2016 9:22 PM
To: Tavenner Carolyn A; Witt Johnny
Cc: Pelishek Glenn R; Mendez Pedro L; Harrison Dynisha T; Chemerys Victoria
Subject: Response Requested: Proof of Mailer Envelope

Carolyn and Johnny,
Please let Glenn know if the envelope proof is approved to move forward. Thanks and I have advised folks to include you both on future emails of this type since I will be out of the office and offline next week.

~Debi Babcock

From: Pelishek Glenn R
Sent: Friday, October 21, 2016 5:23 PM
To: Babcock Debra E
Cc: Mendez Pedro L; Harrison Dynisha T
Subject: FW: Proof of Mailer Envelope

Attached is the mailer envelope for the ACA letter project. Please review and me know if it is ok to print.

Thanks

Glenn Pelishek
W&I Tax Products
Publishing Division
SE:W:CAR:MP:P:W:T
Phone: (202) 317-5859
Hours: Monday - Friday 7:00 a.m. to 3:30 p.m.
Visit the Publishing Web site

From: Babcock Debra E <Debra.E.Babcock@irs.gov>
Sent: Sunday, October 16, 2016 1:26 PM
To: Michael Gavin <michael.r.gavin@accenturefederal.com>; Kelsey Johnson <kelsey.j.johnson@accenturefederal.com>
Cc: Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Witt Johnny <Johnny.Witt@irs.gov>; Gould Martin S <Martin.S.Gould@irs.gov>; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: MEC Letters Bi-Weekly Meetings (Tuesday/Thursday)

Michael and Kelsey,

As stated in my earlier email, I will be out of the office and offline the week of October 24, 2016. Would you both be so kind to make sure the "MEC Letters Bi-Weekly Meeting" each Tuesday and Thursday is opened (9491) and Carolyn and Johnny have the support they require. I would really appreciate it. Martin and Victoria are invited to join but they have not been a part of this effort so may not follow all the issues.

Thank you.

Kind Regards,
Debi Babcock
Debra E. Babcock, PMP®
Main IR - Room 1219
Work Phone Number….202-317-3224
Blackberry.....301-832-0268

From: Mendez Pedro L <Pedro.L.Mendez@irs.gov>
Sent: Tuesday, October 25, 2016 8:38 PM
To: Witt Johnny <Johnny.Witt@irs.gov>; Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Janet McCubbin <Janet.McCubbin@treasury.gov>; Ithai.Lurie@treasury.gov; Portia.DeFilippes@treasury.gov; McHenry June A <June.A.McHenry@irs.gov>
Cc: Donley Mary Beth <MaryBeth.Donley@irs.gov>; Babcock Debra E <Debra.E.Babcock@irs.gov>; Chemerys Victoria <Victoria.Chemerys@irs.gov>; Manno Steven R <Steven.R.Manno@irs.gov>; Gunter Valerie A <Valerie.A.Gunter@irs.gov>; Harrison Dynisha T <Dynisha.T.Harrison@irs.gov>; Parlatore Deborah A <Deborah.A.Parlatore@irs.gov>; Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>; Howard Betty J <Betty.J.Howard@irs.gov>; Jackson Jan <Jan.Jackson@irs.gov>; Evans Patricia D <Patricia.D.Evans@irs.gov>
Subject: MEC/ACA Letter Proofs-Samples
Attach: Nov_Letters.zip

Hello,

Here are the proof files for reviewing.
You need the password to open, will provide tomorrow by different form of communication.
Not sure who else needs to review.

Time to watch some baseball.

Have a great night!

Thanks
Pedro

From: Mendez Pedro L <Pedro.L.Mendez@irs.gov>
Sent: Wednesday, November 2, 2016 2:54 PM
To: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: RE: 392-970-January proofs

Hi....correct on all fronts.

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 2:52 PM
To: Mendez Pedro L
Subject: RE: 392-970-January proofs

Pedro, Counsel and Treasury have already "vetted" the proofs that you sent me, correct, and these proofs are being used to create our final product, correct? The reason that I am asking is because we have template versions of these letters on the IRS website and we are noticing that the letters on our website don't "sync" up exactly with the draft proofs that you have provided – i.e., a sentence omitted here and there. Should we disregard the templates that are currently on our website in our review of the proofs that you have provided? In other words, we don't need to cross-reference your proof docs with those found on our website??

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Kindell Judith E <Judith.E.Kindell@irs.gov>
Sent: Wednesday, November 2, 2016 2:25 PM
To: Gould Martin S <Martin.S.Gould@irs.gov>; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: RE: 392-970-January proofs

We do not have the November letters in the zipped file from Pedro. When I was downloading the letters from the IRS website, I just got them all and didn't look to see which were the two November ones.

From: Gould Martin S
Sent: Wednesday, November 02, 2016 2:24 PM
To: Kindell Judith E; Chemerys Victoria
Subject: RE: 392-970-January proofs

There are 10 approved letters here, and it looks like 8 in the zipped file from Pedro? What am I missing?

From: Kindell Judith E
Sent: Wednesday, November 02, 2016 1:57 PM
To: Chemerys Victoria; Gould Martin S
Subject: RE: 392-970-January proofs

Attached are the approved letters from the IRS website.

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 1:05 PM
To: Gould Martin S; Kindell Judith E
Subject: FW: 392-970-January proofs

Please email me the phone number at which I can reach you now, with the document access code. Thank you.

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.

Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Gould Martin S <Martin.S.Gould@irs.gov>
Sent: Wednesday, November 2, 2016 2:24 PM
To: Kindell Judith E <Judith.E.Kindell@irs.gov>; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: RE: 392-970-January proofs

There are 10 approved letters here, and it looks like 8 in the zipped file from Pedro? What am I missing?

From: Kindell Judith E
Sent: Wednesday, November 02, 2016 1:57 PM
To: Chemerys Victoria; Gould Martin S
Subject: RE: 392-970-January proofs

Attached are the approved letters from the IRS website.

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 1:05 PM
To: Gould Martin S; Kindell Judith E
Subject: FW: 392-970-January proofs

Please email me the phone number at which I can reach you now, with the document access code. Thank you.

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Gould Martin S <Martin.S.Gould@irs.gov>
Sent: Wednesday, November 2, 2016 2:18 PM
To: Kindell Judith E <Judith.E.Kindell@irs.gov>; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: RE: 392-970-January proofs

Do we have a separate comment sheet for our edits?

From: Kindell Judith E
Sent: Wednesday, November 02, 2016 1:57 PM
To: Chemerys Victoria; Gould Martin S
Subject: RE: 392-970-January proofs

Attached are the approved letters from the IRS website.

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 1:05 PM
To: Gould Martin S; Kindell Judith E
Subject: FW: 392-970-January proofs

Please email me the phone number at which I can reach you now, with the document access code. Thank you.

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Kindell Judith E <Judith.E.Kindell@irs.gov>
Sent: Wednesday, November 2, 2016 1:57 PM
To: Chemerys Victoria <Victoria.Chemerys@irs.gov>; Gould Martin S <Martin.S.Gould@irs.gov>
Subject: RE: 392-970-January proofs
Attach: 15900-e_en-sp--2016-10-00.pdf; 15900-e--2016-10-00.pdf; 15900-d_en-sp--2016-10-00.pdf; 15900-d--2016-10-00.pdf; 15900-b_en-sp--2016-10-00.pdf; 15900-b--2016-10-00.pdf; 15900-a_en-sp--2016-10-00.pdf; 15900_en-sp--2016-10-00.pdf; 15900--2016-10-00.pdf; 15900-a--2016-10-00.pdf

---

Attached are the approved letters from the IRS website.

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 1:05 PM
To: Gould Martin S; Kindell Judith E
Subject: FW: 392-970-January proofs

Please email me the phone number at which I can reach you now, with the document access code. Thank you.

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Gould Martin S <Martin.S.Gould@irs.gov>
Sent: Wednesday, November 2, 2016 1:52 PM
To: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: RE: 392-970-January proofs

410-730-0814

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 1:51 PM
To: Gould Martin S
Subject: RE: 392-970-January proofs

Pedro said no OCS. At what number can I reach you w/PW?

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Gould Martin S
Sent: Wednesday, November 02, 2016 1:46 PM
To: Chemerys Victoria
Subject: RE: 392-970-January proofs

How about OCS call?

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 1:05 PM
To: Gould Martin S; Kindell Judith E
Subject: FW: 392-970-January proofs

Please email me the phone number at which I can reach you now, with the document access code. Thank you.

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Gould Martin S <Martin.S.Gould@irs.gov>
Sent: Wednesday, November 2, 2016 1:46 PM
To: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: RE: 392-970-January proofs

How about OCS call?

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 1:05 PM
To: Gould Martin S; Kindell Judith E
Subject: FW: 392-970-January proofs

Please email me the phone number at which I can reach you now, with the document access code. Thank you.

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Gould Martin S <Martin.S.Gould@irs.gov>
Sent: Wednesday, November 2, 2016 1:44 PM
To: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: RE: 392-970-January proofs

Password?

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 1:09 PM
To: Mendez Pedro L
Cc: Tavenner Carolyn A; Gould Martin S; Kindell Judith E
Subject: RE: 392-970-January proofs

Pedro, do you want us to make track changes in the actual documents, or should we just provide you with a separate "listing" of revisions, if any?

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Mendez Pedro L <Pedro.L.Mendez@irs.gov>
Sent: Wednesday, November 2, 2016 1:10 PM
To: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Cc: Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Gould Martin S <Martin.S.Gould@irs.gov>; Kindell Judith E <Judith.E.Kindell@irs.gov>
Subject: RE: 392-970-January proofs

Separate listing is fine.

Thx

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 1:09 PM
To: Mendez Pedro L
Cc: Tavenner Carolyn A; Gould Martin S; Kindell Judith E
Subject: RE: 392-970-January proofs

Pedro, do you want us to make track changes in the actual documents, or should we just provide you with a separate "listing" of revisions, if any?

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Kindell Judith E <Judith.E.Kindell@irs.gov>
Sent: Wednesday, November 2, 2016 1:09 PM
To: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: RE: 392-970-January proofs

202-317-3379

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 1:05 PM
To: Gould Martin S; Kindell Judith E
Subject: FW: 392-970-January proofs

Please email me the phone number at which I can reach you now, with the document access code. Thank you.

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Kindell Judith E <Judith.E.Kindell@irs.gov>
Sent: Monday, January 23, 2017 1:29 PM
To: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: RE: Are you ready to rumble??!!

That wasn't working for me (I never saw the "Selected Folders"), but I think I found a different option. I shared that folder with you – see if that works.

Open another person's folders

1. Click the **File** tab.
2. Click **Open**.
3. Click **Other User's Folder**.
1. In the **Name** box, enter the name of the person who granted you Sharing or Delegate Access permissions, or click **Name** to select from a list.
2. In the **Folder type** list, click the folder that you want to open.

From: Chemerys Victoria
Sent: Monday, January 23, 2017 12:31 PM
To: Kindell Judith E
Subject: Are you ready to rumble??!!

I was able to figure out a circuitous way to do this. Lots of steps involved, but here goes:

Create folder
Highlight folder (right click)
Click on FOLDER in tool bar
Click on "Selected Folders"
Convert file to pdf (Be sure to uncheck button indicating "convert this file and all subfiles", if it is checked) and click "OK" and save to desktop
Click on FILE
    Send file (to me)
    Continue
    Will see Zip Option – no need to zip

Give it a try. Took me several attempts, but it finally worked. Good luck!

Victoria Chemerys
Management and Program Analyst

IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Kindell Judith E <Judith.E.Kindell@irs.gov>
Sent: Monday, January 23, 2017 1:38 PM
To: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: RE: Are you ready to rumble??!!

I'm not sure – It's between Info and Print when I click on the File tab.

From: Chemerys Victoria
Sent: Monday, January 23, 2017 1:33 PM
To: Kindell Judith E
Subject: RE: Are you ready to rumble??!!

I don't get an Open option after I click the File tab. Am I missing something?

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Kindell Judith E
Sent: Monday, January 23, 2017 1:29 PM
To: Chemerys Victoria
Subject: RE: Are you ready to rumble??!!

That wasn't working for me (I never saw the "Selected Folders"), but I think I found a different option. I shared that folder with you – see if that works.

Open another person's folders

1. Click the **File** tab.
2. Click **Open**.
3. Click **Other User's Folder**.

1. In the **Name** box, enter the name of the person who granted you Sharing or Delegate Access permissions, or click **Name** to select from a list.
2. In the **Folder type** list, click the folder that you want to open.

From: Chemerys Victoria

Sent: Monday, January 23, 2017 12:31 PM
To: Kindell Judith E
Subject: Are you ready to rumble??!!

I was able to figure out a circuitous way to do this. Lots of steps involved, but here goes:

Create folder
Highlight folder (right click)
Click on FOLDER in tool bar
Click on "Selected Folders"
Convert file to pdf (Be sure to uncheck button indicating "convert this file and all subfiles", if it is checked) and click "OK" and save to desktop
Click on FILE
    Send file (to me)
    Continue
    Will see Zip Option – no need to zip

Give it a try. Took me several attempts, but it finally worked. Good luck!

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Gavin, Michael R. <michael.r.gavin@accenturefederal.com>
Sent: Monday, October 17, 2016 8:42 AM
To: Babcock Debra E <Debra.E.Babcock@irs.gov>
Cc: Johnson, Kelsey J. <kelsey.j.johnson@accenturefederal.com>; Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Witt Johnny <Johnny.Witt@irs.gov>; Gould Martin S <Martin.S.Gould@irs.gov>; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: Re: MEC Letters Bi-Weekly Meetings (Tuesday/Thursday)

Good morning Debi -

Kelsey or I or both of us will be sure to join both MEC Letter calls next week to open the line.

Best,
Michael

Michael Rees Gavin
Office: (571) 733-5980
Mobile: (202) 285-5998
michael.r.gavin@accenturefederal.com

On Oct 16, 2016, at 1:26 PM, Babcock Debra E <Debra.E.Babcock@irs.gov> wrote:

> Michael and Kelsey,
>
> As stated in my earlier email, I will be out of the office and offline the week of October 24, 2016. Would you both be so kind to make sure the "MEC Letters Bi-Weekly Meeting" each Tuesday and Thursday is opened (9491) and Carolyn and Johnny have the support they require. I would really appreciate it. Martin and Victoria are invited to join but they have not been a part of this effort so may not follow all the issues.
>
> Thank you.
>
> Kind Regards,
> *Debi Babcock*
> Debra E. Babcock, PMP®
> Main IR - Room 1219
> Work Phone Number....202-317-3224
> Blackberry.....301-832-0268

From: Janet McCubbin <Janet.McCubbin@treasury.gov>
Sent: Thursday, November 3, 2016 12:47 PM
To: Mendez Pedro L <Pedro.L.Mendez@irs.gov>; Witt Johnny <Johnny.Witt@irs.gov>; Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Ithai.Lurie@treasury.gov; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Cc: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>; Harrison Dynisha T <Dynisha.T.Harrison@irs.gov>
Subject: RE: Paragraph moved proof

Change to paragraph spacing on back of version 10 looks fine to me. Thanks.

From: Mendez Pedro L [mailto:Pedro.L.Mendez@irs.gov]
Sent: Thursday, November 03, 2016 12:37 PM
To: Witt Johnny; Tavenner Carolyn A; McCubbin, Janet; Lurie, Ithai; Chemerys Victoria
Cc: Pelishek Glenn R; Harrison Dynisha T
Subject: Fw: Paragraph moved proof

Hi....change made. I am out of pocket, trying to keep the ball rolling. Any comments or concerns, please reach out to Glenn....

Thx

Pedro Mendez
Tax Products Branch

From: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>
Sent: Thursday, November 3, 2016 12:19 PM
To: Mendez Pedro L; Harrison Dynisha T; Truitt Bartholomew S; Howard Betty J
Subject: FW: Paragraph moved proof

Attached is the latest proofs for the January letters.

From: Kirsten Clear [mailto:KClear@sourcelink.com]
Sent: Thursday, November 03, 2016 12:06 PM
To: Pelishek Glenn R
Subject: Paragraph moved proof

Glenn,

Here is the paragraph moved as much as possible. Please review and let me know if this is good, or if you would like to go back to how it was.

Thank you!

KIRSTEN CLEAR
Account Manager
office: 937.619.4547
mobile: 937.607.1940
sourcelink.com

From: Mendez Pedro L <Pedro.L.Mendez@irs.gov>
Sent: Thursday, November 3, 2016 12:56 PM
To: Janet McCubbin <Janet.McCubbin@treasury.gov>; Witt Johnny <Johnny.Witt@irs.gov>; Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Ithai.Lurie@treasury.gov; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Cc: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>; Harrison Dynisha T <Dynisha.T.Harrison@irs.gov>
Subject: Re: Paragraph moved proof

Thanks...

Pedro Mendez
Tax Products Branch

From: Janet.McCubbin@treasury.gov
Sent: Thursday, November 3, 2016 12:47 PM
To: Mendez Pedro L; Witt Johnny; Tavenner Carolyn A; Ithai.Lurie@treasury.gov; Chemerys Victoria
Cc: Pelishek Glenn R; Harrison Dynisha T
Subject: RE: Paragraph moved proof

Change to paragraph spacing on back of version 10 looks fine to me. Thanks.

From: Mendez Pedro L [mailto:Pedro.L.Mendez@irs.gov]
Sent: Thursday, November 03, 2016 12:37 PM
To: Witt Johnny; Tavenner Carolyn A; McCubbin, Janet; Lurie, Ithai; Chemerys Victoria
Cc: Pelishek Glenn R; Harrison Dynisha T
Subject: Fw: Paragraph moved proof

Hi....change made. I am out of pocket, trying to keep the ball rolling. Any comments or concerns, please reach out to Glenn....

Thx

Pedro Mendez
Tax Products Branch

From: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>
Sent: Thursday, November 3, 2016 12:19 PM
To: Mendez Pedro L; Harrison Dynisha T; Truitt Bartholomew S; Howard Betty J
Subject: FW: Paragraph moved proof

Attached is the latest proofs for the January letters.

From: Kirsten Clear [mailto:KClear@sourcelink.com]
Sent: Thursday, November 03, 2016 12:06 PM
To: Pelishek Glenn R
Subject: Paragraph moved proof

Glenn,

Here is the paragraph moved as much as possible. Please review and let me know if this is good, or if you would like to go back to how it was.

Thank you!

KIRSTEN CLEAR
Account Manager
office: 937.619.4547
mobile: 937.607.1940
sourcelink.com

From: Janet McCubbin <Janet.McCubbin@treasury.gov>
Sent: Thursday, November 3, 2016 12:47 PM
To: Mendez Pedro L <Pedro.L.Mendez@irs.gov>; Witt Johnny <Johnny.Witt@irs.gov>; Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Ithai.Lurie@treasury.gov; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Cc: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>; Harrison Dynisha T <Dynisha.T.Harrison@irs.gov>
Subject: RE: Paragraph moved proof

Change to paragraph spacing on back of version 10 looks fine to me. Thanks.

From: Mendez Pedro L [mailto:Pedro.L.Mendez@irs.gov]
Sent: Thursday, November 03, 2016 12:37 PM
To: Witt Johnny; Tavenner Carolyn A; McCubbin, Janet; Lurie, Ithai; Chemerys Victoria
Cc: Pelishek Glenn R; Harrison Dynisha T
Subject: Fw: Paragraph moved proof

Hi....change made. I am out of pocket, trying to keep the ball rolling. Any comments or concerns, please reach out to Glenn....

Thx

Pedro Mendez
Tax Products Branch

From: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>
Sent: Thursday, November 3, 2016 12:19 PM
To: Mendez Pedro L; Harrison Dynisha T; Truitt Bartholomew S; Howard Betty J
Subject: FW: Paragraph moved proof

Attached is the latest proofs for the January letters.

From: Kirsten Clear [mailto:KClear@sourcelink.com]
Sent: Thursday, November 03, 2016 12:06 PM
To: Pelishek Glenn R
Subject: Paragraph moved proof

Glenn,

Here is the paragraph moved as much as possible. Please review and let me know if this is good, or if you would like to go back to how it was.

Thank you!

KIRSTEN CLEAR
Account Manager
office: 937.619.4547
mobile: 937.607.1940
sourcelink.com

From: Mendez Pedro L <Pedro.L.Mendez@irs.gov>
Sent: Thursday, November 3, 2016 12:56 PM
To: Janet McCubbin <Janet.McCubbin@treasury.gov>; Witt Johnny <Johnny.Witt@irs.gov>; Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Ithai.Lurie@treasury.gov; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Cc: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>; Harrison Dynisha T <Dynisha.T.Harrison@irs.gov>
Subject: Re: Paragraph moved proof

Thanks...

Pedro Mendez
Tax Products Branch

From: Janet.McCubbin@treasury.gov
Sent: Thursday, November 3, 2016 12:47 PM
To: Mendez Pedro L; Witt Johnny; Tavenner Carolyn A; Ithai.Lurie@treasury.gov; Chemerys Victoria
Cc: Pelishek Glenn R; Harrison Dynisha T
Subject: RE: Paragraph moved proof

Change to paragraph spacing on back of version 10 looks fine to me. Thanks.

From: Mendez Pedro L [mailto:Pedro.L.Mendez@irs.gov]
Sent: Thursday, November 03, 2016 12:37 PM
To: Witt Johnny; Tavenner Carolyn A; McCubbin, Janet; Lurie, Ithai; Chemerys Victoria
Cc: Pelishek Glenn R; Harrison Dynisha T
Subject: Fw: Paragraph moved proof

Hi....change made. I am out of pocket, trying to keep the ball rolling. Any comments or concerns, please reach out to Glenn....

Thx

Pedro Mendez
Tax Products Branch

From: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>
Sent: Thursday, November 3, 2016 12:19 PM
To: Mendez Pedro L; Harrison Dynisha T; Truitt Bartholomew S; Howard Betty J
Subject: FW: Paragraph moved proof

Attached is the latest proofs for the January letters.

From: Kirsten Clear [mailto:KClear@sourcelink.com]
Sent: Thursday, November 03, 2016 12:06 PM
To: Pelishek Glenn R
Subject: Paragraph moved proof

Glenn,

Here is the paragraph moved as much as possible. Please review and let me know if this is good, or if you would like to go back to how it was.

Thank you!

KIRSTEN CLEAR
Account Manager
office: 937.619.4547
mobile: 937.607.1940
sourcelink.com

From: Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>
Sent: Saturday, October 22, 2016 4:56 AM
To: Babcock Debra E <Debra.E.Babcock@irs.gov>; Witt Johnny <Johnny.Witt@irs.gov>
Cc: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>; Mendez Pedro L <Pedro.L.Mendez@irs.gov>; Harrison Dynisha T <Dynisha.T.Harrison@irs.gov>; Chemerys Victoria <Victoria.Chemerys@irs.gov>; Janet McCubbin <Janet.McCubbin@treasury.gov>
Subject: Re: Response Requested: Proof of Mailer Envelope

I am okay with the proof. Copying janet McCubbin.

From: Babcock Debra E
Sent: Friday, October 21, 2016 9:22 PM
To: Tavenner Carolyn A; Witt Johnny
Cc: Pelishek Glenn R; Mendez Pedro L; Harrison Dynisha T; Chemerys Victoria
Subject: Response Requested: Proof of Mailer Envelope

Carolyn and Johnny,
Please let Glenn know if the envelope proof is approved to move forward. Thanks and I have advised folks to include you both on future emails of this type since I will be out of the office and offline next week.

~Debi Babcock

From: Pelishek Glenn R
Sent: Friday, October 21, 2016 5:23 PM
To: Babcock Debra E
Cc: Mendez Pedro L; Harrison Dynisha T
Subject: FW: Proof of Mailer Envelope

Attached is the mailer envelope for the ACA letter project. Please review and me know if it is ok to print.

Thanks

Glenn Pelishek
W&I Tax Products
Publishing Division
SE:W:CAR:MP:P:W:T
Phone: (202) 317-5859
Hours: Monday - Friday 7:00 a.m. to 3:30 p.m.
Visit the Publishing Web site

From: Babcock Debra E <Debra.E.Babcock@irs.gov>
Sent: Friday, October 21, 2016 9:23 PM
To: Tavenner Carolyn A <Carolyn.A.Tavenner@irs.gov>; Witt Johnny <Johnny.Witt@irs.gov>
Cc: Pelishek Glenn R <Glenn.R.Pelishek@irs.gov>; Mendez Pedro L <Pedro.L.Mendez@irs.gov>; Harrison Dynisha T <Dynisha.T.Harrison@irs.gov>; Chemerys Victoria <Victoria.Chemerys@irs.gov>
Subject: Response Requested: Proof of Mailer Envelope
Attach: 10107.pdf

Carolyn and Johnny,
Please let Glenn know if the envelope proof is approved to move forward. Thanks and I have advised folks to include you both on future emails of this type since I will be out of the office and offline next week.

~Debi Babcock

From: Pelishek Glenn R
Sent: Friday, October 21, 2016 5:23 PM
To: Babcock Debra E
Cc: Mendez Pedro L; Harrison Dynisha T
Subject: FW: Proof of Mailer Envelope

Attached is the mailer envelope for the ACA letter project. Please review and me know if it is ok to print.

Thanks

Glenn Pelishek
W&I Tax Products
Publishing Division
SE:W:CAR:MP:P:W:T
Phone: (202) 317-5859
Hours: Monday - Friday 7:00 a.m. to 3:30 p.m.
Visit the Publishing Web site

From:	Jacob.Goldin@treasury.gov
Sent:	Wednesday, September 21, 2016 4:07 PM
To:	Lindenmuth Philip J <Philip.J.Lindenmuth@irscounsel.treas.gov>; Koch Kimberly L <Kimberly.L.Koch@irscounsel.treas.gov>; Rodrick Jeffrey T <Jeffrey.T.Rodrick@irscounsel.treas.gov>; Kindell Judith E <Judith.E.Kindell@irs.gov>
Cc:	Janet McCubbin <Janet.McCubbin@treasury.gov>; Ithai.Lurie@treasury.gov; Jason Levitis <Jason.Levitis@treasury.gov>
Subject:	ACA penalty outreach letters
Attach:	Penalty Range Version 9-21-16.docx; Exemption Sample Letter 9-21-16.docx; Exemption Info Version 9-21-16.docx; Core Letter 9-21-16.docx; Benefits draft 9-21-16.docx; Dec Deadline Version 9-21-16.docx; Tax Version 9-21-16.docx; Personalized Min Version 9-21-16.docx; Personalized Max Version 9-21-16.docx

IRS friends,

Thank you for your latest round of comments on the letter versions. Please find attached new versions of the letters, with changes tracked against the versions you commented on, as well as our responses to your comments. We would be happy to discuss if you have questions or concerns. Since these new changes are quite minor, we would appreciate if you could provide comments by **noon** tomorrow, so that we can turn the new versions around to CMS this week.

Thanks again,
Jacob

From:	Kindell Judith E <jekind00@internal revenue service.com>
Sent:	Thursday, July 14, 2016 2:51 PM
To:	Babcock Debra E <Debra.E.Babcock@irs.gov>
Subject:	Draft agreement
Attach:	Penalty_Outreach_IAA_DRAFT 7-6-16.docx

From: Kindell Judith E <jekind00@internal revenue service.com>
Sent: Wednesday, July 6, 2016 10:25 AM
To: Babcock Debra E <Debra.E.Babcock@irs.gov>
Subject: Draft Inter-Agency Agreement

I have incorporated Counsel's comments into the draft, although there are still some open questions for Treasury. Also, we need to identify the IRS contacts to be added to the agreement. Do you have the names of the persons from Safeguards and CFO who need to review the draft?

From: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Sent: Wednesday, November 2, 2016 1:05 PM
To: Gould Martin S <Martin.S.Gould@irs.gov>; Kindell Judith E <Judith.E.Kindell@irs.gov>
Subject: FW: 392-970-January proofs
Attach: Jan_Letters.zip

Please email me the phone number at which I can reach you now, with the document access code. Thank you.

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Chemerys Victoria <Victoria.Chemerys@irs.gov>
Sent: Wednesday, November 2, 2016 2:57 PM
To: Gould Martin S <Martin.S.Gould@irs.gov>; Kindell Judith E <Judith.E.Kindell@irs.gov>
Subject: FW: 392-970-January proofs

FYI

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L
Sent: Wednesday, November 02, 2016 2:54 PM
To: Chemerys Victoria
Subject: RE: 392-970-January proofs

Hi....correct on all fronts.

From: Chemerys Victoria
Sent: Wednesday, November 02, 2016 2:52 PM
To: Mendez Pedro L
Subject: RE: 392-970-January proofs

Pedro, Counsel and Treasury have already "vetted" the proofs that you sent me, correct, and these proofs are being used to create our final product, correct? The reason that I am asking is because we have template versions of these letters on the IRS website and we are noticing that the letters on our website don't "sync" up exactly with the draft proofs that you have provided – i.e., a sentence omitted here and there. Should we disregard the templates that are currently on our website in our review of the proofs that you have provided? In other words, we don't need to cross-reference your proof docs with those found on our website??

Victoria Chemerys
Management and Program Analyst
IRS Services and Enforcement Organization
SE:ACA:PMO

Affordable Care Act
Project Management Office
Desk: (267) 466-2117
Cell: (215) 356-4132

From: Mendez Pedro L

Sent: Wednesday, November 02, 2016 12:53 PM
To: Janet McCubbin; Ithai.Lurie@treasury.gov
Cc: Tavenner Carolyn A; Witt Johnny; Chemerys Victoria
Subject: 392-970-January proofs

Hi...here are the fixes.
Still need to resolve phone number issue. We are in the prepress stage where the vendor can replace the number.
Just let us know.

Same Password.
Email me if you need it and I will call you with it.

Thx
Pedro

From: Babcock Debra E <Debra.E.Babcock@irs.gov>
Sent: Monday, July 18, 2016 3:10 PM
To: Gillis Ursula S <Ursula.S.Gillis@irs.gov>
Cc: Kindell Judith E <Judith.E.Kindell@irs.gov>
Subject: Inter-Agency Agreement on the IRS sending notices to individuals without MEC

Hi Ursula,

Let me start by stating that Carolyn Tavenner asked that I contact you and apologize. Carolyn was on the phone with Treasury when you came into the office and couldn't hang up.

The reason for my email is to set up some time to discuss with you the progress and any questions on the completion of Form 7600 and the Interagency Agreement (IAA) for the letters to the individuals without MEC. Is this something you would like to meet to discuss or is there someone else to contact and/or include in the meeting invite. I am copying Judith Kindell because she is the lead for the IAA and I am the lead for the letters.

Please let me know and I will make sure we get a meeting pulled together.

Kind Regards,
Debi Babcock
Debra E. Babcock, PMP®
Main IR - Room 1219
Work Phone Number....202-317-3224
Blackberry.....301-832-0268

From: Babcock Debra E <Debra.E.Babcock@irs.gov>
Sent: Tuesday, July 26, 2016 3:25 PM
To: Kindell Judith E <Judith.E.Kindell@irs.gov>
Subject: RE: Draft IAA for Notices to Individuals w/o MEC

Did you include Kathy's recommendations?

From: Kindell Judith E
Sent: Tuesday, July 26, 2016 3:23 PM
To: Lina.Rashid@cms.hhs.gov
Cc: Babcock Debra E; Tavenner Carolyn A; Cross Toni M
Subject: Draft IAA for Notices to Individuals w/o MEC

Attached is the latest version of the draft IAA. We wanted to confirm the program official as it is not the same person as is listed on the Form 7600B.