Department of the Treasury
Internal Revenue Service

Address
City, ST Zip code

Date:
05/29/2018
Tax year:
2015
Employer ID number:
##-#######
Contact name:
Name
Contact ID number:
#########
Contact telephone number:
(###) ###-####
Contact e-fax number:
(###) ###-####

Employer Name
Employer Address
City, ST Zip code

Dear Taxpayer:

Information about your proposed Employer Shared Responsibility Payment (ESRP)
We received your signed Form 14764, ESRP Response, agreeing to the proposed ESRP. You don't need to send us any additional information at this time.

What you need to do
If you would like to make a full or partial payment, you can do so now by sending your check or money order, made payable to the US Treasury, along with a copy of this letter to the address above. If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you can pay electronically instead of paying by check or money order. If full payment is not received within 10 days from the date of this letter, you will receive a Notice and Demand (your "bill") for the balance due.

If you owe but can't pay the amount due, call the telephone number on your bill for additional payment options or refer to Publication 594, The IRS Collection Process. The collection process will begin after you receive your bill, if you don't make payment in full and on time or make other payment arrangements after you receive your bill.

If you are due a refund, you'll receive it within 4 to 6 weeks unless you owe other taxes or debts we are required to collect.

The ESRP is subject to IRS lien and levy enforcement actions. Interest will continue to accrue until you pay the total ESRP balance due. We can apply your federal tax refund to the ESRP amount that you owe until it is paid in full.

Additional Information

- For more information about this letter, visit www.irs.gov/ltr227j.

- For information about the ESRP and the PTC, www.irs.gov/aca.

- For information about the collection process visit www.irs.gov/Publication 594

- For tax forms, instructions and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).

- Keep this letter for your records.

Sincerely,

[Name]
[Title]

Letter 227-J (2-2018)
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