



**Department of the Treasury
Internal Revenue Service**

Address
City, ST Zip code

Employer Name
Address
City, ST Zip code

Date:
02/12/2018
Tax year:
2015
Employer ID number:
##-#####
Contact name:
Name
Contact ID number:

Contact telephone number:
(###) ###-####
Contact e-fax number:
(###) ###-####
Response date:
03/01/2018

Dear Taxpayer:

Information about your proposed Employer Shared Responsibility Payment (ESRP)

Your ESRP has been determined based on your Appeals Conference. The ESRP in the amount of \$0.00 will be assessed and your case closed.

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 you don't pay the entire ESRP, you will receive a Notice and Demand (your "bill") for the balance due. For additional payment options, refer to Publication 594, The IRS Collection Process, or call the telephone number on your bill. We will begin the collection process if you do not make payment in full and on time or make other payment arrangements after you receive your bill.

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.

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.

If you are not in agreement with the decision reached in Appeals, please review the information provided to you in Letter 5917, Appeals Closing Letter, that you received after your Appeals conference.

Additional Information

- For more information about this letter, visit www.irs.gov/ltr227n.
- For information about the ESRP and the PTC, www.visit.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]

SAMPLE