

**IRS** Department of the Treasury  
Internal Revenue Service  
5045 E. Butler Avenue  
FRESNO CA 93888-0034

OMB Clearance No.: 1545-0074

In reply refer to: 1025288930  
June 30, 2017 LTR 12C 0 :  
[REDACTED] 201612 30  
Input Op: 1025288930 0000930!  
BODC: SB

MICHAEL D JOHNSTON  
1503 CUBA AVE  
ALAMOGORDO NM 88310

Social security number: [REDACTED]  
BATCH 26273,13 89221-116-32582-7

Dear Taxpayer:

We received your Dec. 31, 2016, Form 1040 federal individual income tax return, but we need more information to process the return accurately. Unless required otherwise, send us your reply within 20 days from the date of this letter.

Enclose only the information requested and any forms, schedules or other information required to support your entries and a copy of this letter. Don't send a copy of your return unless we ask you to do so. Don't respond with a Form 1040X, Amended U.S. Individual Income Tax Return. We'll issue any refund due to you in about 6 to 8 weeks from the time we receive your response. If we don't receive a response from you, we may have to increase the tax you owe or reduce your refund.

To obtain the forms, schedules, or publications to respond to this letter, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

According to our records, advance payments of the premium tax credit were made for health care coverage from the Health Insurance Marketplace for you or someone listed on your return. If advanced payments of the premium tax credit were made for you or someone else listed on your return, you must use Form 8962, Premium Tax Credit, to reconcile the advance credit payments with the amount of the premium tax credit you are allowed for the year.

You should have received a Form 1095-A, Health Insurance Marketplace Statement, from the Health Insurance Marketplace. Refer to the Form 1095-A and Form 8962 instructions to help you complete Form 8962. If you didn't receive a Form 1095-A, visit [www.healthcare.gov](http://www.healthcare.gov) or your state Marketplace website.

Send us the following documents:

- a completed Form 8962
- a copy of your Form 1095-A

If you don't reconcile, you won't be eligible for advance payments of the premium tax credit or cost-sharing reductions to help pay for your Marketplace health insurance coverage and other medical expenses in

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future years. You may also be required to pay back all or part of the advance payments, which could result in an additional tax due or reduce your refund.

If you have questions, you can visit [www.irs.gov/ltr0012C](http://www.irs.gov/ltr0012C) or call us at 1-866-682-7451, extension 568.

Thank you for sending us the information we requested on your tax return for the period shown on page 1 of this letter. We still need more information to process your return.

If you have questions about this letter, call the appropriate telephone number listed below:

- 1-800-829-0922 (Individual-Wage Earners)
- 1-800-829-8374 (Individual-Self Employed/Business Owners)
- 1-800-829-4059 (Telecommunication Device for the Deaf, TDD)
- 1-267-941-1000 (Outside of the United States), not toll-free

If you prefer, you can write to us at the address shown at the beginning of this letter.

If you want to send the information by fax, our fax number is 1-559-456-7233. Due to the high volume, we can't acknowledge receipt of your fax. Your faxed signatures will become a permanent part of your filing. Don't send another copy by mail. Doing so could delay the processing of your return. Be sure to put your taxpayer identification number on each page faxed. Include a cover sheet with the following information:

Date: \_\_\_\_\_  
Attention: ICO Rejects Team FSPC  
BATCH: 26273,13  
Control number: 89221-116-32582-7  
Your name: \_\_\_\_\_  
Your taxpayer ID: \_\_\_\_\_  
(social security or individual taxpayer identification number)  
Tax period: \_\_\_\_\_  
Number of pages faxed: \_\_\_\_\_

If your filing requirements allow you the option of filing your tax return electronically, please consider this in the future. The e-file program will guide you through the steps of completing your tax return, so that you can avoid correspondence delays. For more information about electronic filing, ask your tax preparer or visit [www.irs.gov](http://www.irs.gov).