

## **IRS INSTRUCTIONS FOR RECONCILING PREMIUM TAX CREDITS IF A TAX RETURN HAS ALREADY BEEN FILED FOR THAT YEAR**

Do not file a Form 1040X, Amended U.S. Individual Income Tax Return. After the IRS receives the requested information, the IRS will use it to process your original tax return. If you're entitled to a refund after reconciling your advance payments, the IRS send your refund about 6-8 weeks after they receive all of the necessary information.

Submit your completed **Form 8962** and your **Form 1095-A** from the Health Insurance Marketplace for each year needed, along with a cover letter.

### **Information to include on the cover sheet:**

- Attention: SP Rejects Team
- Your full name and Social Security Number
- Sentence explaining what you are submitting:  
*Example: I have attached Forms 8962 and 1095A for reconciliation of 2016 premium tax credits, as requested in a notice I received from the Health Insurance Marketplace.*

You have two options to submit the required forms to the IRS:

- 1) Fax it to 1-855-204-5020 with a cover sheet.
- 2) Mail the information with a cover sheet to:  
Internal Revenue Service  
Attn: SP Rejects Team  
3651 South I-35  
STOP 6121  
Austin, Texas 78741

Call the IRS at 866-682-7451, ext. 568, if you have additional questions.