



Below please find the link to the Tuesday, September 14<sup>th</sup>, UBA Employer Webinar Series

### **“Best Practices for Handling IRS ACA Penalty Letters”**

<https://www.youtube.com/watch?v=OA2yUZP4HPM>

#### **DESCRIPTION**

The Affordable Care Act requires that applicable large employers (ALEs) provide minimum essential coverage to eligible employees, which is enforced by the IRS based on information reported in IRS Forms 1094 and 1095. In response to Form filings, the IRS may issue Letter 226J, which is an initial penalty letter assessing liability for the Employer Shared Responsibility Payment (ESRP). The IRS may also issue the penalty letter based on the number of Forms W-2 filed with the IRS and the absence of Forms 1094 and 1095 on file.

The webinar will address the best practice for responding to ACA penalty letters, including:

- How to respond to an IRS penalty letter
- Completing Response Form 14764
- Requesting extensions
- Amending IRS Forms 1094 and 1095
- Penalty calculations
- Challenging penalty calculations
- Completing Form 14765 (PTC Listing)

This 60-minute intermediate-level webinar will help employers understand how to effectively handle ESRP penalty letters to limit liability for excessive penalties.

#### **PRESENTER**

Carl Pilger is of counsel in the Atlanta office of Fisher Phillips and a member of the firm's Employee Benefits Practice Group. He advises clients with respect to all aspects of employee benefits and executive compensation, with an emphasis on health and other welfare benefit plans, cafeteria plans, consumer-driven health care options and employee wellness programs.

He has extensive experience advising clients on the complexities of the Patient Protection and Affordable Care Act including challenging IRS shared responsibility payments. He also advises employers on compliance issues involving the Health Insurance Portability and Accountability Act (HIPAA) and various other federal and state benefits compliance matters.

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*Please feel free to watch/listen to this whenever it is convenient for you and your staff. It will be available for you to view for the next 11 months.*