Area of Focus #9

As the IRS Has Gained Experience in Administering the Individual Provisions of the Affordable Care Act, It Has Addressed Some Previous Concerns But a Few Still Remain

TAXPAYER RIGHTS IMPACTED[1]

- *The Right to Be Informed*
- *The Right to Quality Service*
- *The Right to Pay No More Than the Correct Amount of Tax*
- *The Right to Finality*

In order to ensure that taxpayers' rights are protected, TAS has been actively involved with the IRS implementation of the Patient Protection and Affordable Care Act of 2009 (ACA).[2] TAS is represented on the IRS ACA Executive Steering Committee and multiple ACA Joint Implementation Teams to ensure that the provisions are implemented in a fair and equitable way.[3] TAS created an ACA Rapid Response Team (RRT) to quickly address any significant ACA issues elevated through our systemic and case advocacy functions. In addition, TAS Research compiled data on the Premium Tax Credit (PTC) and Individual Shared Responsibility Payment (ISRP) for tax year (TY) 2015 as set in the following section. Finally, TAS raised concerns regarding the IRS implementation of the individual provisions of the ACA in previous reports and, as the 2016 filing season unfolded, TAS identified additional issues, detailed herein.

General ACA Data for TY 2015 Individual Returns

During the 2016 filing season, eligible individual taxpayers claimed the PTC on TY 2015 returns. The following table provides information regarding the extent to which individual taxpayers claimed the PTC on their TY 2015 returns.

1 *See* Taxpayer Bill of Rights (TBOR), www.TaxpayerAdvocate.irs.gov/taxpayer-rights. The rights contained in the TBOR that was adopted by the IRS are now listed in the Internal Revenue Code (IRC). *See* Consolidated Appropriations Act, 2016, Pub. L. No. 114–113, Division Q, Title IV, § 401(a) (2015) (codified at IRC § 7803(a)(3)).

2 ACA, Pub. L. No. 111-148, 124 Stat. 119 (2010), as amended by the Health Care and Education Reconciliation Act of 2010, Pub. L. No. 111-152, 124 Stat. 1029 (2010).

3 TAS is represented on the Compliance – Business and Collection ACA Joint Implementation Teams.

FIGURE 3.9.1, Reporting of the Premium Tax Credit on Forms 8962 for TY 2015 Returns Through April 28, 2016[4]

Returns Filed with Forms 8962, *Premium Tax Credit (PTC)*	4.8 milion
Total PTC Amount Claimed	$14.3 billion
Average PTC Amount Claimed Per Return	$2,987
Returns Reporting Advanced PTC	4.5 million (94% of returns with Forms 8962)
Total Advanced PTC Reported	$15.8 billion
Prepared Returns Filed with Forms 8962 (Paid or Volunteer)	3.0 million (63% of returns with Forms 8962)

Individual taxpayers who did not have minimum essential coverage or qualify for an exemption were required to make an ISRP on their TY 2015 returns. The following table provides data on the reporting of ISRPs on TY 2015 returns.

FIGURE 3.9.2, Reporting of Individual Shared Responsibility Payments on TY 2015 Returns Through April 28, 2016[5]

Returns Claiming Coverage	103.6 million
Returns with ISRP	5.6 million
Average ISRP	$442
Prepared Returns Reporting ISRP (Paid or Volunteer)	3.6 million
Returns Filed with Forms 8965, *Health Coverage Exemptions*	11 million
Returns Filed with Forms 8965 Claiming the Household Coverage Exemption (checked yes in Form 8965 Part II 7a or 7b or both)	3.2 million
Returns Filed with Forms 8965 Claiming Coverage Exemption (Part III)	7.8 million
Prepared Returns Filed with Forms 8965 (Paid or Volunteer)	6.0 million (54% of returns with Form 8965)

4 Wage and Investment Strategies and Solutions (WISS, formerly Wage and Investment Research and Analysis (WIRA)), *ACA Fact Sheet 05-31-2016 (returns processed through Apr. 28, 2016)*. This data is based on returns that had posted as of Apr. 28, 2016 and is preliminary and subject to change as the IRS reviews the data, processes additional TY 2015 returns, and conducts compliance activities. Note that the number of "Returns Reporting Advanced PTC" is a subset of the number of "Returns Filed with Form 8962, Premium Tax Credit (PTC)." All taxpayers claiming the PTC were required to file a Form 8962. Of those taxpayers whose returns were processed through Apr. 28, 2016, about 94 percent claimed the Advanced Premium Tax Credit (APTC), while about six percent waited to claim the PTC until they filed their returns. However, not all APTC recipients have filed returns and reconciled their credit amounts. Therefore, it is difficult to compare the "Total Advanced PTC Reported" (about $15.8 billion) to the "Total PTC Amount Claimed" (about $14.3 billion). The difference of roughly $1.5 billion is probably attributable, at least in part, to some taxpayers having reported receiving more in APTC during the year than they ultimately claimed. Of the 4.8 million returns filed with Form 8962, over three million returns were prepared by a paid or volunteer preparer, and over 1.7 million were deemed self-prepared (total rounds to 4.8 million).

5 WISS, *ACA Fact Sheet 05-31-2016 (returns processed through April 28, 2016)*. This data is based on returns that had posted as of Apr. 28, 2016 and is preliminary and subject to change as the IRS reviews the data, processes additional TY 2015 returns, and conducts compliance activities. Note that there were about 5.6 million returns reporting an ISRP. Of those, about 3.6 million were submitted on returns prepared by a paid or volunteer preparer, and about two million were deemed self-prepared. Taxpayers also filed about 11 million returns claiming an exemption from the ISRP using Form 8965, *Health Coverage Exemptions*. Of the Forms 8965 submitted, about 54 percent were prepared by a paid or volunteer preparer, and about 46 percent were deemed self-prepared. Taxpayers who report an ISRP may or may not file Form 8965. The roughly 11 million returns claiming an exemption on Form 8965 were divided between about 7.8 million claiming a Part III coverage exemption for individuals and about 3.2 million claiming a Part II coverage exemption for households (although some taxpayers claimed an exemption in both Part II and Part III).

TAS Experienced a Dramatic Increase in Premium Tax Credit Cases

As detailed in the case receipts section below, TAS experienced a dramatic increase (approximately 290 percent increase) in PTC cases over the past year.[6] In fact, at the end of May 2016, the number of PTC cases rose to become the third top issue among TAS case receipts.[7] In response to the rapid increase in cases, TAS's ACA RRT met to discuss potential causes based on issues elevated to the team through the Systemic Advocacy Management System (SAMS) and the TAS ACA Mailbox. The RRT identified the following PTC-related issues that were elevated to the team during the 2016 filing season:

1. Taxpayers Incorrectly Received Form 1095-A After Merely Contacting Marketplace.

Taxpayers received Form 1095-A, *Health Insurance Marketplace Statement*, in error simply because they contacted the Marketplace to inquire about enrollment, but never actually enrolled.

2. Erroneous Third-Party Data When Taxpayer Was Not Enrolled in Marketplace Coverage.

The taxpayer did not obtain coverage through the Marketplace, but the IRS received from the exchanges (also referred to as the Marketplace) third-party data containing erroneous APTC amounts. This erroneous data is stored in the IRS's Coverage Data Repository (CDR), as described below.[8]

3. Erroneous Third-Party Data When the Taxpayer Was Enrolled in Marketplace Coverage.

The taxpayer obtained coverage through the Marketplace, but never received the APTC. The IRS received third-party data containing erroneous APTC amounts from the exchanges and stored the data in the CDR.

4. APTC Recipients Filed Form 1040-EZ.

The taxpayer obtained coverage through the Marketplace, received APTC, and incorrectly filed Form 1040EZ, *Income Tax Return for Single and Joint Filers With No Dependents*. When taxpayers file this form, they cannot file the required Form 8962 to reconcile any APTC amounts received.

TAS is developing guidance to assist its case advocates on advocating for impacted taxpayers.[9] As background, taxpayers claiming the APTC are required to file Form 8962, *Premium Tax Credit (PTC),* to reconcile the APTC received during the year with the PTC the taxpayer is actually entitled to receive. Taxpayers use Form 1095-A, *Health Insurance Marketplace Statement*, to prepare Form 8962. When the taxpayer files the return, IRS Submission Processing checks the CDR on all individual tax returns to verify if the taxpayer received APTC and reconciled the APTC on Form 8962, *Premium Tax Credit (PTC)*.[10] If the CDR indicates that the taxpayer received APTC but the taxpayer does not reconcile APTC on Form

6 Data obtained from Taxpayer Advocate Management Information System (TAMIS) (June 1, 2015; June 1, 2016). TAS received 8,887 PTC cases in Fiscal Year (FY) 2016 (through May) compared to 2,276 cases for the same period in FY 2015. TY 2014 returns (filed in 2015) were the first returns on which taxpayers could claim PTC.

7 TAS, *TAS Inventory Report 9 (Week Ending May 28, 2016), Table 1: The Top Ten Receipts in FY 2016 by Volume of Receipts and Four Week Trend*.

8 The IRS receives Exchange Periodic Data (EPD) from the exchanges, stores the EPD in the CDR, and uses the EPD to verify the accuracy of the maintained data to verify PTC claimed by taxpayers. For a detailed description of the CDR, see Treasury Inspector General for Tax Administration, *Affordable Care Act - Coverage Data Repository: Risks With Systems Development and Deployment*, Ref. No. 2015-23-041 (June 2, 2016).

9 TAS, *Communications Assistance Request, Marketplace Data Discrepancies Cause PTC Issues and Return Processing Delays* (June 2016).

10 Internal Revenue Manual (IRM) 3.14.1.6.9.13(2) (Jan. 1, 2016), IRM 21.6.3.4.2.16.3 (Oct. 1, 2015).

8962, the IRS will hold the return in an Error Resolution/Rejected Returns unit as the IRS corresponds with the taxpayer by issuing Letter 12C, *Individual Return Incomplete for Processing*.

TAS has been informed that state exchanges have 90 days after the enrollment period closes to finalize its data.[11] Therefore, states can send corrected data to taxpayers and the IRS throughout the entire filing season.[12] The Marketplace data transmitted to the IRS updates monthly, so in some cases, the taxpayer's information in the CDR has been updated since the IRS sent Letter 12C.[13] Some cases may simply require the case advocate to access and review the CDR for updated information. If the CDR was updated since the issuance of Letter 12C and confirms that the information reported on the return is correct, the case advocate can issue an Operations Assistance Request (OAR) to the function instructing them to continue processing the return. If a review of the CDR does not show any updates and does not confirm the information reported on the tax return, the case advocate must advise the taxpayer to contact the Marketplace for a corrected Form 1095-A. For taxpayers who filed Form 1040EZ and respond to Letter 12C by providing Forms 8962 and 1095-A, the IRS has to convert the return to a Form 1040, *U.S. Individual Income Tax Return*. The timeframe for the conversion process can be lengthy, resulting in a high inventory of returns requiring conversion.[14]

To better understand the types of PTC issues in the TAS case inventory, the RRT reviewed a sample of ten randomly selected PTC cases. The findings from this limited review aided the development of a data collection instrument to use in a larger scale review of PTC cases received in FY 2016. TAS is still in the process of conducting this larger scale review of a random sample of PTC cases. We plan to report the findings of the review in the 2016 Annual Report to Congress.

Unscrupulous Preparers Are Pocketing Taxpayers' Shared Responsibility Payments

In response to an elevated SAMS issue at the beginning of the 2016 filing season, TAS requested that the IRS reissue a Health Care Tax Tip (HCTT) from the 2015 filing season.[15] The HCTT warned taxpayers that unscrupulous preparers are inappropriately instructing their clients to make the ISRP directly to the preparer, whether or not the taxpayer actually owed the ISRP. The preparers then wrongly keep these payments instead of transmitting them to the IRS, as promised to their clients.

The preparers are providing a variety of invalid reasons to persuade the taxpayer to deposit the ISRP payment with the preparer, such as promising lower amounts if paid directly to the preparer. The preparers

11 Minutes, Monthly Conference Call - Wage & Investment (W&I) and TAS (Mar. 24, 2016). The 2016 open enrollment period closed on January 31, 2016. See Department of Health and Human Services (HHS), Dates and Deadlines for 2016 Health Insurance, https://www.healthcare.gov/quick-guide/dates-and-deadlines/ (last visited June 3, 2016).

12 For example, in late February 2016, thousands of Blue Shield and Kaiser Permanente customers who enrolled through Covered California in 2015 received erroneous Forms 1095-A reporting that they did not have health insurance in 2015, when they were actually covered. Kathleen Pender, *Some Blue Shield Kaiser Members Get Faulty Obamacare Tax Forms*, San Francisco Chronicle, Mar. 25, 2016. In addition, in Minnesota, MNSure finally issued the majority of its forms by the end of March 2016. David Montgomery, *1095-A Tax Form Issue Resolved, MNsure Says*, Pioneer Press, Mar. 30, 2016. For a discussion on problems in Minnesota, Hawaii, and California see *Obamacare Bureaucracy Gets in the Way of Tax Time*, Fort Meyers News Press, Mar. 17, 2016.

13 Servicewide Electronic Research Program (SERP), *Responding to PTC Letters*, 12C – Paragraph 5, Note (*Last Update Mar. 25, 2016*). The IRS has posted information on its website for taxpayers who receive Letters 12C. See IRS, *Understanding Your Letter 0012C*, https://www.irs.gov/individuals/understanding-your-letter-0012c (last visited June 3, 2016). In addition, the IRS has posted information to assist impacted taxpayers who received corrected or voided Form 1095-A. See IRS, *Corrected or Voided Form 1095-A*, https://www.irs.gov/Affordable-Care-Act/Individuals-and-Families/Corrected-or-Voided-Form-1095A (last visited June 3, 2016).

14 Systemic Advocacy Management System (SAMS) 34625 and 34628; TAS, *Communications Assistance Request, Marketplace Data Discrepancies Cause PTC Issues and Return Processing Delays* (June 2016).

15 SAMS 33917 (Jan. 15, 2016).

are also incorrectly telling some taxpayers that their immigration status does not qualify them for an ISRP exemption. Generally, taxpayers who are not U.S. citizens or nationals, and are not lawfully present in the country, are exempt from the ISRP. An immigrant with Deferred Action for Childhood Arrivals (DACA) status is considered not lawfully present and qualifies the taxpayer for an exemption, even if he or she has a social security number.[16]

The IRS HCTT provides a link to the searchable public directory of tax preparers and also provides information on reporting the unscrupulous preparers to the IRS. TAS will continue to work with the IRS and external stakeholders to ensure that taxpayers receive sufficient education to prevent the perpetrators of this fraudulent activity from receiving the ISRP funds in the first place. In addition, TAS has posted an article on the TAS Tax Toolkit providing relevant guidance and directing taxpayers to the IRS's Interactive Tax Assistant tool and TAS's ISRP Estimator.[17]

Updates on Overstated Shared Responsibility Payments

As the National Taxpayer Advocate initially reported in her 2015 Annual Report to Congress, a significant number of taxpayers appeared to have overstated their ISRP on their TY 2014 returns.[18] TAS is concerned that the same issues reoccurred on TY 2015 tax returns because the IRS could not program any changes due to late detection of the issue in 2015. TAS has requested from the IRS data on TY 2015 ISRP overpayments. At the time of drafting, we are still waiting for the data. The IRS issued an HCTT in mid-December 2015, explaining that some taxpayers might have miscalculated and overpaid ISRP on their TY 2014 returns. The HCTT provided examples illustrating when a taxpayer should amend the return due to such overpayment.[19] The IRS indicated in March 2016 that it is tracking those taxpayers who were issued Letter 5600-C, *ACA Letter to Individual Shared Responsibility Payment (ISRP) Taxpayers*, for TY 2014 returns.[20] The IRS also indicated it will put systemic corrections in place for those taxpayers who self-assess the ISRP when they are eligible for an exemption because they are below the filing threshold. If feasible, the IRS indicated it would be able to take this action in early summer 2016.[21] However, it is TAS's understanding that the IRS has not taken any action to program such adjustments.[22] TAS received several issues elevated through SAMS regarding the burden imposed on low income taxpayers resulting from the requirement to amend returns to receive a refund of ISRP overpayments.[23]

TAS will continue to meet with the IRS and urge it to address this issue systemically — by taking both preventative and corrective measures. In addition, until the IRS completes the programming necessary to do so, TAS will look for ways to systemically identify overpayments. Once TAS has identified impacted taxpayers, it may send a mass OAR or Taxpayer Assistance Order (TAO) to the IRS listing all of the

16 Michael Cohn, *IRS Warns of Tax Preparers Exploiting Obamacare Mandate*, Accounting Today (Jan. 26, 2016); IRS, *Affordable Care Act Consumer Alert: Choose Your Tax Preparer Wisely*, IRS HCTT 2016-10 (Jan. 26, 2016).

17 TAS, *Affordable Care Act Payment Scam Involving Tax Preparers* (Mar. 19, 2015), https://taxpayeradvocate.irs.gov/news/affordable-care-act-payment-scam-involving-tax-preparers?category=Tax News&taxissue=1220 (last visited June 1, 2016).

18 National Taxpayer Advocate 2015 Annual Report to Congress 167-179 (Most Serious Problem: *Affordable Care Act (ACA) – Individuals: The IRS Is Compromising Taxpayer Rights As It Continues to Administer the Premium Tax Credit and Individual Shared Responsibility Payment Provisions*).

19 IRS, *The Health Care Law and You: Four Reasons You Might Choose to Amend Your Tax Return*, HCTT 2015-82 (Dec. 15, 2015).

20 Letters 5600-C informed taxpayers of the potential ISRP overpayment and instructed them to consider filing an amended return and attaching Form 8965, *Health Coverage Exemptions*, if applicable.

21 TAS, Minutes for Monthly Conference Call – W&I and TAS (March 24, 2016).

22 The IRS has indicated that it would implement systemic changes to address ISRP overpayments for the 2017 filing season. W&I response to TAS information request (Oct. 29, 2015).

23 SAMS Nos. 33857 (Dec. 24, 2015), 33862 (Dec. 29, 2015), 33903 (Jan. 12, 2016), 33955 (Jan. 25, 2016).

Taxpayer Identification Numbers (TINs) and instructing the IRS to take corrective action on the ISRP overpayments.

Seeking Relief for Recipients of Lump Sum Social Security Disability Insurance Payments Who Are Forced to Repay the Entire Amount of APTC

When taxpayers receive lump sum Social Security Disability Insurance (SSDI) payments, the additional income may push their household income above 400 percent of the federal poverty line (FPL) for the applicable family size, which will make them ineligible for the PTC.[24] For those taxpayers who received APTC during the tax year, they will need to repay the entire amount because the repayment limitations do not apply if household income is above the 400 percent FPL threshold.[25] The National Taxpayer Advocate raised concerns about this issue in her 2015 Annual Report to Congress.[26] In addition, Senator Angus S. King (I-Maine) raised this issue in a letter to the Secretary of Treasury and Commissioner of Internal Revenue John Koskinen.[27] TAS has received cases in which lump sum SSDI recipients are required to repay large APTC amounts, in some instances the entire amount of APTC paid on their behalf, resulting in significant financial hardship.[28] Individuals have little control over how quickly the Social Security Administration will process their disability applications and may even wait years to receive the determination and benefits. Therefore, it is reasonable that many taxpayers did not project to receive the lump sum when applying for the APTC.[29]

We believe that the resulting financial hardship imposed on lump sum SSDI recipients was not intended by Congress when drafting the PTC provisions. In fact, Congress has provided relief to SSDI recipients when they report lump sum payments as income on their tax return. Lump sum SSDI recipients can elect to use an alternative calculation method to calculate taxable income for the year of distribution.[30] In summary, the taxpayer is allowed to allocate the lump sum payment to the corresponding tax years and add any resulting incremental taxable income to the year of distribution.[31] A similar optional calculation method for lump sum SSDI payments is not available to calculate modified adjusted gross income (MAGI) for PTC eligibility and repayment limitations in IRC § 36B. As a result, the IRS required the taxpayer to include the entire amount of the lump sum SSDI benefit, including any non-taxable

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24 IRC § 36B(c)(1)(A).

25 IRC § 36B(f)(2).

26 National Taxpayer Advocate 2015 Annual Report to Congress 167–79 (Most Serious Problem: *Affordable Care Act (ACA) – Individuals: The IRS Is Compromising Taxpayer Rights As It Continues to Administer the Premium Tax Credit and Individual Shared Responsibility Payment Provisions*).

27 Letter from Senator Angus S. King to John Koskinen, Commissioner of Internal Revenue (April 7, 2016), https://www.king.senate.gov/download/?id=E7B96C93-2D10-4B01-B8FD-31FCA4ACAA51&inline=file.

28 For reference, in TY 2014, the average APTC was about $3,000. WIRA, *ACA Fact Sheet* (Oct. 8, 2015) (returns processed approximately Aug. 27, 2015).

29 The IRS and HHS remind taxpayers who receive APTC to report change in circumstances, including changes in income, to the Marketplace as soon as possible to prevent instances of having to repay APTC amounts. However, the timing of the large SSDI payments may still cause taxpayers to repay large amounts even if they promptly reported it to the Marketplace. See IRS Pub. 5152, *Report Changes to the Marketplace as They Happen: Important Reminder About Advance Payments of the Premium Tax Credit*.

30 IRC § 86(e).

31 Under this method, the taxpayer recalculates the taxable part of the lump sum SSDI benefits allocable to the earlier years using the income for the earlier years. Once the taxpayer has recalculated taxable income by including the allocable portion of SSDI for each year, any incremental taxable income for each of the earlier years is added to the taxable benefits for the year of distribution (figured without the lump sum payment attributed to the earlier years). Due to personal exemptions and deductions, the incremental taxable income may be significantly less than the initial allocable benefits. The taxpayer can use the worksheets in Publication 915, *Social Security and Equivalent Railroad Retirement Benefits*, to calculate the taxable portion using this optional method. IRS Pub. 915, *Social Security and Equivalent Railroad Retirement Benefits* 11 (rev. Jan. 5, 2016).

amount, in the year of distribution.[32] For many individuals with disabilities, this requirement pushes their household income above the 400 percent FPL threshold for PTC eligibility in IRC § 36B(c)(1)(A) and the repayment limitations in IRC § 36B(f)(2)(B). TAS believes that SSDI recipients should have a similar option to calculate MAGI for purposes of determining PTC eligibility in IRC § 36B(c)(1)(A) and repayment limitations in IRC § 36B(f)(2)(B).

We have requested that the Office of Chief Counsel consider issuing guidance to accomplish this resolution administratively. If TAS is unsuccessful in seeking relief through administrative guidance, TAS will proceed to make a legislative recommendation to spread the SSDI payment over the corresponding tax years to which the benefits apply. In the meantime, TAS Systemic Advocacy is working on a project to better educate the public on the consequences of receiving lump sum payments, including SSDI payments.

SAMS ACA Submissions

For January 1, 2016 through May 28, 2016, TAS received 40 ACA submissions on SAMS.[33] TAS created an ACA RRT to quickly address any significant ACA issues elevated through SAMS or case receipts. The issues addressed in the SAMS submissions varied but the issue with the most submissions concerned IRS letters sent in response to ISRP overpayments (Letter 5600C) and letters sent to taxpayers who received APTC but failed to reconcile their APTC on Form 8962. The submitters raised concerns that such letters create unnecessary burden on taxpayers by instructing them to file amended returns. To address the confusion surrounding this issue, TAS posted an article on the TAS Toolkit website providing information.[34]

TAS ACA Case Receipts

TAS experienced a significant increase in ACA cases during the past year. During FY 2016 through May 31, 2016, TAS received 9,250 ACA cases of which 96 percent involved PTC issues. This is an increase in PTC cases of about 290 percent compared to same period in FY 2015.[35] The chart below provides the number of cases, by specific ACA issue, in TAS inventory through May 31 for FYs 2015 and 2016.

32 SAMS Nos. 32676 (Mar. 25, 2015); 32811 (Apr. 15, 2015); 33486 (Sept. 24, 2015); TAMIS No. 6108314.

33 SAMS, as of June 4, 2016 (Two of the submissions were submitted at the end of 2015, but not addressed until the beginning of 2016).

34 TAS, *Some Non-U.S. Citizens Are Exempt from the Individual Shared Responsibility Payment* (Oct. 5, 2015), https://taxpayeradvocate.irs.gov/news/some-non-u-s-citizens-are-exempt-from-the-individual-shared-responsibility-payment?category=Tax (last visited June 1, 2016).

35 Data obtained from TAMIS (June 1, 2015; June 1, 2016). TAS received 8,887 PTC cases in FY 2016 (through May) compared to 2,276 cases for the same period in FY 2015. TY 2014 returns (filed in 2015) were the first returns on which taxpayers could claim PTC.

FIGURE 3.9.3, TAS ACA Cases by Primary Core Issue Code (PCIC), Cumulative through May 31 for FYs 2016 and 2015[36]

PCIC	Description	FY 2016 Cumulative Through May	FY 2015 Cumulative Through May
920	ACA Health Insurance Premium Tax Credit for Individuals	8,887	2,276
921	ACA Individual Shared Responsibility Payment	264	198
922	ACA Employer Shared Responsibility Payment	6	8
923	ACA Small Business Health Care Tax Credit	11	3
924	Other ACA tax provisions not included in PCIC 920 - 923	82	51
Totals		**9,250**	**2,536**

FOCUS FOR FISCAL YEAR 2017

In Fiscal Year 2017, TAS will continue to:

- Conduct a review of sample TAS PTC cases to determine the cause of the dramatic increase in TAS's inventory;
- Work with the IRS and external stakeholders to ensure that taxpayers receive sufficient education to prevent the unscrupulous preparers from inappropriately receiving ISRP funds;
- Urge the IRS to address ISRP overpayments systemically — by taking both preventative and corrective measures — and move forward with plans to identify impacted taxpayers and potentially issue a mass OAR or TAO ordering the IRS to systemically address through corrective actions;
- Educate the public about the consequences of receiving lump sum SSDI and other payments and seek relief for lump sum SSDI recipients through administrative guidance;
- Identify systemic issues associated with the ACA, elevate issues to the TAS ACA RRT, work with the IRS to resolve them; and
- Participate on the IRS Joint Implementation Teams and the Executive Steering Committee.

36 Data obtained from TAMIS (June 1, 2016; June 1, 2015; Oct. 1, 2015). The total receipts for FY 2015 were as follows: PTC (920), 3318; ISRP (921), 352; ESRP (922), 19; SBHCTC (923), 3; Other (924), 66; and Total, 3,758.