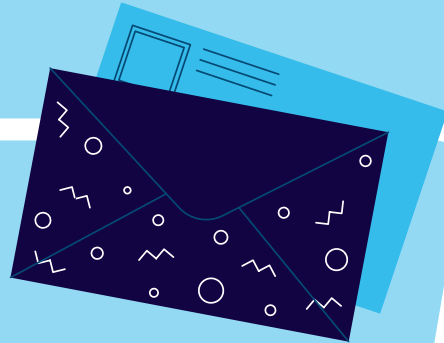


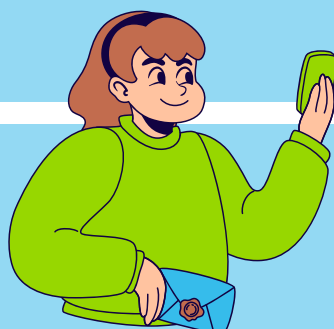
IRS PENALTY LETTERS

FOR ACA
NON-COMPLIANCE

Letter 226-J



Is the initial letter issued to Applicable Large Employers (ALEs) to notify them that they may be liable for an Employer Shared Responsibility Payment (ESRP)



Letter 5005-A

Is the initial letter issued to Applicable Large Employers (ALEs) to notify them that they may be liable for an Employer Shared Responsibility Payment (ESRP)

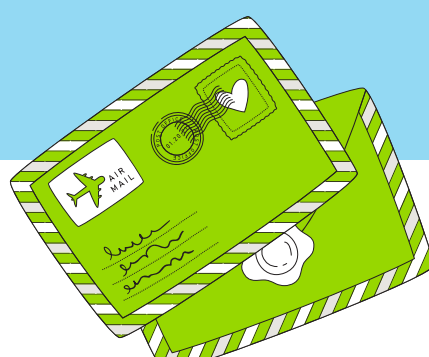
Letter 972CG



ACA penalties to employers who filed their annual ACA information past IRS deadlines established in IRC Section 6721

NON-PENALTY LETTERS

Letter 5699



Missing Information Return Form 1094/1095-C, is used to make initial contact with an organization that the IRS believes may have been an Applicable Large Employer (ALE), and therefore required to file information returns under the Affordable Care Act (ACA)



Letters 227 (J-N)

Acknowledgement receipts of ESRP information that the employer provided to the IRS



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STREAMLINED ACA COMPLIANCE

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