

Internal Revenue Code

Notice Requirement	Summary
<p>IRS Form 8928 – Report and Pay Excise Taxes – Generally must be filed (with the applicable excise tax) by the due date for filing the plan sponsor's or administrator's federal income tax return for the year in which the failure occurred.</p> <p>An automatic extension for filing is available, although the extension does not affect the time to pay the excise tax. There is also limited relief for certain inadvertent failures and "reasonable cause" mistakes that are corrected within 30 days.</p>	<p>The Form 8928 excise tax reporting requirement became effective for returns due on or after Jan. 1, 2010. In general, it applies to failures to comply with certain group health plan mandates included in the IRC, such as:</p> <ul style="list-style-type: none">• Required levels of coverage for pediatric vaccines;• COBRA continuation coverage requirements;• HIPAA's portability, access and renewability and nondiscrimination rules;• Genetic information nondiscrimination requirements;• Mental health parity requirements; and• Health care reform mandates.

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5/10, KP 12/11