

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
ATLANTA, GA 30308

COMMISSIONER  
WAGE AND INVESTMENT DIVISION

The Honorable Gregory M. Davids  
Minnesota House of Representatives  
100 Dr. Martin L. King, Jr. Boulevard St.  
Paul, MN 55155

MAR 22 2016

Dear Mr. Davids:

I am responding to your inquiry dated March 2, 2016, on behalf of your constituents. You asked us to grant all Minnesotans who did not receive their Form 1095-A, Health Insurance Market Statement, by January 31, 2016, an automatic extension of time to file and pay their taxes, without penalty or interest. You explained that as of March 1, the state's insurance exchange, MNsure, had failed to distribute more than 20,000 forms.

I am sorry to hear your constituents are experiencing frustration due to the delay in receiving their forms.

If taxpayers expect to receive a Form 1095-A, they should wait to file their 2015 income tax return until they receive it. Form 1095-A provides information they will need to complete Form 8962, Premium Tax Credit, and reconcile advance payments of the premium tax credit or, if eligible, to claim the premium tax credit on their tax return.

A taxpayer can get an automatic 6-month extension to file their tax return if, no later than the return due date, he or she files Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. Specifically, if the return is due on April 18, 2016, taxpayers will have until October 17, 2016, to file. They can get the automatic extension to file by using IRS e-file (electronic filing) or filing a paper form. However, the 6-month extension to file does not include an extension to pay; taxpayers must pay by the regular due date (April 18, 2016, for tax year 2015) or they will owe interest and we may also charge penalties. Taxpayers can find more information, forms, and instructions on our website at [www.irs.gov](http://www.irs.gov).

Again, I am sorry for the frustration your constituents have experienced with this process, but I hope this information is helpful. If you have questions, please contact me at (404) 338-8651.

Antoinette M. Cross  
Director, Strategies and Solutions