

## IRS Releases Updated Form 8928 to Report Violations of Health Reform

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October 13, 2011

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The Internal Revenue Service released an updated version of Form 8928 (Return of Certain Excise Taxes under Chapter 43 of the Internal Revenue Code) and its accompanying instructions. Since January 1, 2010, plan sponsors have been required to report any failure to comply with COBRA, HIPAA, GINA and other group health plan mandates on Form 8928. The updated Form 8928 also requires employers to report any failure to comply with the mandates of healthcare reform, such as the removal of lifetime limits, the extension of health coverage to dependents under the age of 26, the prohibition on rescission, and the new appeals process. The updated form is available [here](#). The updated instructions are available [here](#).