

**Congress of the United States**  
*Ways & Means Subcommittee on Oversight*  
*Peter J. Roskam, Chairman*

February 20, 2015

The Honorable Marilyn Tavenner  
Administrator  
Centers for Medicare and Medicaid Services  
U.S Department of Health and Human Services  
200 Independence Avenue, SW  
Washington, DC 20201

Dear Ms. Tavenner:

As the Chairman of the House Ways and Means Subcommittee on Oversight, I am deeply concerned that nearly 1 million Americans reportedly received error-filled tax forms from health insurance marketplaces set up by the President's health care law and run by your agency. As you know the Affordable Care Act added dozens of pages of additional forms and instructions to the 1040 tax return process. As we understand, the federal government-run marketplace incorrectly filled out the new Form 1095-A, for which it was solely responsible. These errors will almost certainly result in taxpayers receiving too much or too little in premium tax credits, which could significantly impact the size or timeliness of any tax refund they are owed. Americans should feel confident that information sent to them by their government, supposedly for their benefit, is accurate and timely. Instead, this error has created additional uncertainty in a tax season already filled with unprecedented challenges and complexity for taxpayers.

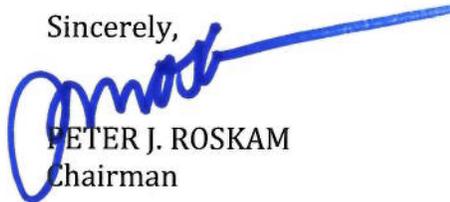
To help the Subcommittee understand why this error occurred and what is being done to remedy it, please respond to the following questions by March 6, 2015.

1. We understand that at least some or all errors are attributable to the federal marketplace populating Form 1095-A with incorrect benchmark premium information, is that correct? If yes, to what do you attribute the error?
2. When did CMS learn that tax forms listed the wrong premium information for the benchmark plan? How did it learn of the error?
3. It has been reported that more than 800,000 Americans were sent error-filled forms by the marketplace. What is the actual number of individuals affected?

4. Who, or what contractor(s), was responsible for populating Form 1095-A forms before they are sent to taxpayers?
5. Who was responsible for reviewing and testing the forms to ensure their accuracy? What review or testing process is in place to ensure the forms' accuracy?
6. How can taxpayers determine whether a Form 1095-A they received from the federal marketplace contains errors?
7. What recourse is available for individuals who have already filed a tax return based on faulty information provided by the government? Will they be required to file again or take some other action? If yes, what is the estimated extra time burden imposed on taxpayers to remedy this mistake?
8. It was reported that taxpayers who have yet to file their returns have been asked to wait until corrected forms are mailed to them, is this accurate? To the extent these taxpayers are owed a tax refund, will these refunds likewise be delayed?

Thank you for your assistance in this matter. If you have any questions, please contact the Oversight Subcommittee staff at 202-225-5522.

Sincerely,



PETER J. ROSKAM  
Chairman

cc: Rep. John Lewis, Ranking Member