

## Department of Consumer and Business Services Oregon Health Insurance Marketplace

350 Winter St. NE P.O. Box 14480 Salem, OR 97309-0405 855-268-3767 Fax: 503-947-7092

June 18, 2018

## Sample of SHOP Approval Letter for Small Business Tax Credit

(This letter works as the government pass/payment coupon for IRS tax refund)

Re: Marketplace Small Employer Program Eligibility Notice

Dear Julium Jhou:

We have reviewed your policy information for plan year 2018 and determined that your small business would be eligible to participate in the employer program with the Marketplace.

If you wish to apply for the IRS Small Business Tax Credit, you will need to provide this notice with your tax documentation to your tax professional. This notice provides confirmation that you have purchased the following Marketplace certified employer program plans:

Insurance company	Plan name	Plan ID
Kaiser Permanente	KP OR Bronze 6600/40	71287OR0570007-01
Kaiser Permanente	KP OR Platinum 0/20	71287OR0430001-01
Kaiser Permanente	KP OR Choice 80 Pediatric Dental Plan	71287OR0600002-01

The Marketplace does not determine eligibility for the IRS Small Business Tax Credit. You can find more information about tax credit options by contacting a tax professional or by visiting irs.gov.

If you have any questions, please send them via e-mail to marketplace@oregon.gov.

Sincerely,

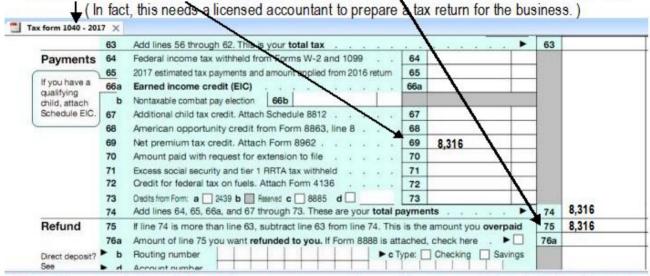
Amy Coven

Marketplace Small Employer Program

## 如何使用SHOP稅收抵免獲得退稅

(如何將已支付的醫療保險的錢 合法地拿回來)

Example Case: a family owned business (LLC) paid \$1,386 a month for health insurance in 2017 and was eligible 50% SHOP tax credit, which total tax credit \$1,386\*50%\*12 months = \$8,316. On 2017 tax return 1040, Line #69, fill \$8316, so Line #75 refund will be \$8,316.



Note, this example is only for LLC, s-corp company to combine tax credit into individual tax return.

## 小企業醫保SHOP-政府可能要審核的文件

- 1.) 公司信息 (公司的會計可以提供以下信息)
- 州註冊記錄, 納稅號碼, 業主/主管姓名;
- 聯繫方式: 姓名, 電話, 地址, 等等;
- 工資稅報表 941, 一個月工資表 (包含姓名);
- 每個業主, 管理人員, 員工一週平均工時表.
- 2.) 業主/經理的工資, 家庭 (保險事實申報表)
- 3.) 員工的工時,工資,家庭(保險事實申報表)

(填表格, #1 由雇主提供, #2, #3由申請人完成)