



# Oregon

Kate Brown, Governor

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

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

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

CHOU  
ERICA  
3<sup>RD</sup> DRIVE, STE 270  
PORTLAND OR 97211

**Re: Marketplace Small Employer Program Eligibility Notice**

Dear Sharon Chou:

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](http://irs.gov).

If you have any questions, please send them via e-mail to [marketplace@oregon.gov](mailto: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  $\$1,386 \times 50\% \times 12 \text{ months} = \$8,316$ . On 2017 tax return 1040, Line #69, fill \$8316, so Line #75 refund will be \$8,316.

↓ (In fact, this needs a licensed accountant to prepare a tax return for the business.)

Line	Description	Amount
63	Add lines 56 through 62. This is your total tax	
64	Federal income tax withheld from Forms W-2 and 1099	
65	2017 estimated tax payments and amount applied from 2016 return	
66a	Earned income credit (EIC)	
66b	Nontaxable combat pay election	
67	Additional child tax credit. Attach Schedule 8812	
68	American opportunity credit from Form 8863, line 8	
69	Net premium tax credit. Attach Form 8962	8,316
70	Amount paid with request for extension to file	
71	Excess social security and tier 1 RRTA tax withheld	
72	Credit for federal tax on fuels. Attach Form 4136	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	8,316
75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	8,316
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	
b	Routing number	
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number	

**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)