

Notice 2015-52

SEP 14 2015

From: Wendy Carmichael <Wendy.Carmichael@usi.biz>
Sent: Wednesday, September 02, 2015 5:02 PM
To: Notice Comments
Subject: Notice 2015-52

Dear Sir or Madam:

I respectfully request the IRS to consider adding a special exception from the excise tax for an employer that offers a bare bones plan (\$6,350 deductible and \$6,350 out-of-pocket maximum) that happens to be expensive (e.g., due to low participation). The benefits cannot be stripped down further or the plan will not be of a minimum value (60%).

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