

Internal Revenue Code Section 6652(o)

Failure to file certain information returns, registration statements, etc.

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- (o) Failure to provide notices with respect to qualified small employer health reimbursement arrangements

In the case of each failure to provide a written notice as required by section 9831(d)(4) , unless it is shown that such failure is due to reasonable cause and not willful neglect, there shall be paid, on notice and demand of the Secretary and in the same manner as tax, by the person failing to provide such written notice, an amount equal to \$50 per employee per incident of failure to provide such notice, but the total amount imposed on such person for all such failures during any calendar year shall not exceed \$2,500.