



HCTT-2015-70: Understanding Your Form 1095-B, Health Coverage

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Understanding Your Form 1095-B, Health Coverage

Form 1095-B, [Health Coverage](#), is used to report certain information to the IRS and to taxpayers about individuals who are covered by minimum essential coverage and therefore aren't liable for the individual shared responsibility payment.

Minimum essential coverage includes government-sponsored programs, eligible employer-sponsored plans, individual market plans, and other coverage the Department of Health and Human Services designates as minimum essential coverage.

By January 31, 2016, health coverage providers should furnish a copy of Form 1095-B, to you if you are identified as the "responsible individual" on the form.

The "responsible individual" is the person who, based on a relationship to the covered individuals, the primary name on the coverage, or some other circumstances, should receive the statement. Generally, the recipient should be the taxpayer who would be liable for the individual shared responsibility payment for the covered

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individuals. A recipient may be a parent if only minor children are covered individuals, a primary subscriber for insured coverage, an employee or former employee in the case of employer-sponsored coverage, a uniformed services sponsor for TRICARE, or another individual who should receive the statement. Health coverage providers may, but aren't required to, furnish a statement to more than one recipient.

The Form 1095-B sent to you may include only the last four digits of your social security number or taxpayer identification number, replacing the first five digits with asterisks or Xs. In general, statements must be sent on paper by mail or hand delivered, unless you consent to receive the statement in an electronic format. The consent ensures that you will be able to access the electronic statement. If mailed, the statement must be sent to your last known permanent address, or, if no permanent address is known, to your temporary address.

Additional information about minimum essential coverage and the [individual shared responsibility provision](#) is at IRS.gov/aca.

More information:

- [Form 1095-B](#), Health Coverage
- [2015 Instructions for Form 1094-B and 1095-B](#)

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