



HCTT-2016-01: The Individual Shared Responsibility Provision and Your 2015 Income Tax Return

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Inside This Issue

The Individual Shared Responsibility Provision and Your 2015 Income Tax Return

The Affordable Care Act requires you, your spouse and your dependents to have [qualifying health care coverage](#) for each month of the year, [qualify for a health coverage exemption](#), or make an [Individual Shared Responsibility Payment](#) when filing your federal income tax return. If you had coverage for all of 2015, you will simply check a box on your tax return to report that coverage.

However, if you don't have qualifying health care coverage and you meet certain criteria, you might be eligible for an [exemption](#) from coverage. Most exemptions are can be claimed when you file your tax return, but some must be claimed through the Marketplace.

If you or any of your dependents are exempt from the requirement to have health coverage, you will complete IRS [Form 8965](#), Health Coverage Exemptions and submit it with your tax return. If, however, you are not required to file a tax return, you do not need to file a return solely to report your coverage or to claim an exemption.

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For any months you or anyone on your return do not have coverage or qualify for a coverage exemption, you must make a payment called the individual shared responsibility payment. If you could have afforded coverage for yourself or any of your dependents, but chose not to get it and you do not qualify for an exemption, you must make a payment. You calculate the shared responsibility payment using a worksheet included in the instructions for Form 8965 and enter your payment amount on your tax return.

Whether you are simply checking the box on your tax return to indicate that you had coverage in 2015, claiming a health coverage exemption, or making an individual shared responsibility payment, you or your tax professional can prepare and file your tax return electronically. Using tax preparation software is the best and simplest way to file a complete and accurate tax return as it guides individuals and tax preparers through the process and does all the math. Electronic [filing options](#) include [IRS Free File](#) for taxpayers who qualify, free [volunteer assistance](#), [commercial software](#), and [professional assistance](#).

More Information

Determine if you are eligible for a coverage exemption or responsible for the Individual Shared Responsibility Payment by using our [Interactive Tax Assistant](#) on IRS.gov.

For more information about the Affordable Care Act and filing your 2015 income tax return, visit [IRS.gov/aca](#). If you need health coverage, visit [HealthCare.gov](#) to learn about health insurance options that are available for you and your family, how to purchase health insurance, and how you might qualify to get financial assistance with the cost of insurance.

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