



HCTT-2016-39: Setting the Record Straight about Health Care Law Forms

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IRS Tax Tips

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Issue Number: HCTT-2016-39
Inside This Issue

Setting the Record Straight about Health Care Law Forms

As you're wrapping up your tax return, the IRS wants to help you understand the differences among forms and documents related to the [Affordable Care Act](#). Here are five tips for individuals navigating the filing requirements related to the health care law.

1. Don't send health care information forms or proof of coverage to the IRS when you file your tax return

You may receive one or more forms providing information about the health care coverage that you had or that your employer offered in 2015. These forms provide information you may need when you prepare your individual income tax return. However, you should not attach any of these forms to your tax return.

The information forms are:

- [Form 1095-A](#), *Health Insurance Marketplace Statement*
- [Form 1095-B](#), *Health Coverage*
- [Form 1095-C](#), *Employer-Provided Health Insurance*

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Offer and Coverage

You will not need to send the IRS proof of your health coverage. However, you should keep any documentation with your other tax records. This includes records of your family's employer-provided coverage, premiums paid, and type of coverage.

2. Consider health coverage exemptions to avoid paying more than necessary

If you do not have health coverage but meet certain criteria, you will be [exempt from the coverage requirement](#) under the [individual shared responsibility provision](#) and will not have to make a shared responsibility payment when you file your federal income tax return.

You can claim most exemptions when you file your tax return and do not have to file an application with the Marketplace for most exemptions. However, you must apply for certain exemptions in advance through the Health Insurance Marketplace. This includes coverage exemptions for certain hardship situations and for members of certain religious sects.

Claim or report coverage exemptions on [Form 8965](#), Health Coverage Exemptions, and file it with Form 1040, Form 1040A, and Form 1040EZ. Each of these forms can be filed electronically.

3. Don't confuse Form 8962 and Form 8965

If you received the benefit of advance credit payments, you must file a tax return and file [Form 8962](#), Premium Tax Credit, with your tax return. Use Form 8962 to reconcile the amount of advance credit payments made on your behalf with the amount of your actual premium tax credit.

File [Form 8965](#) to claim a coverage exemption on your tax return or to report a coverage exemption granted by the Marketplace.

If you have to make a payment, you can use the [worksheets located in the instructions](#) to [Form 8965](#), Health Coverage Exemptions, to figure the shared responsibility payment amount due.

4. File electronically

Taxpayers and their tax professionals should consider filing returns 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. There are a variety of electronic [filing options](#), including free [volunteer assistance](#), [IRS Free File](#) for taxpayers who qualify, [commercial software](#), and [professional assistance](#).

5. Learn more about the health care law on [IRS.gov/aca](#)

View our [questions and answers](#) for details about health care information forms. Use our [interactive tax assistance tool](#) to determine if you are eligible for a coverage exemption. Find answers to your questions about the health care law and filing your 2015 income tax return on [IRS.gov/aca](#).

[Back to Top](#)

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