



HCTT-2014-23: New IRS Publication helps you understand the Health Care Law

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Inside This Issue

New IRS Publication helps you understand the Health Care Law

There is a new publication that will help you learn about how the Affordable Care Act affects your taxes. IRS Publication 5187, Health Care Law: What's New for Individuals and Families is now available on IRS.gov/aca. While the health care law has several parts, this publication breaks down what's new for the 2014 federal tax return you will be filing in 2015.

This new publication provides important information for taxpayers who:

- Had health insurance coverage for the entire year
- Did not have health coverage for each month of the year
- Purchased health insurance from the Marketplace
- Might be eligible for an exemption from the coverage requirement
- Had advance payments of the premium tax credit sent to their insurance provider
- Is claiming the premium tax credit on their tax return

The publication includes a glossary that will help you understand new terms related to ACA. It also addresses the new lines for reporting ACA information on Forms

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1040, 1040-A and 1040-EZ.

Most people have qualifying health coverage, and all they will need to do is simply check a box on their tax return.

You can access <u>Publication 5187</u> at IRS.gov/aca, along with other important information related to the health care law. You can also find it by typing "p5187" into the search window at the top of any IRS.gov page or "5187" in the Forms and Pubs search window on IRS.gov.

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