



HCTT 2015-21: Health Care Law Affects 2015 Tax Returns - Tax Help Available

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IRS Tax Tips

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Health Care Law Affects 2015 Tax Returns - Tax Help Available

Certain provisions of the Affordable Care Act will affect federal tax returns for tax year 2015. If you would like help with filing your return in regards to these or other provisions, the IRS has several options. Remember that Filing electronically is the easiest way to file a complete and accurate tax return. Electronic Filing options include [free volunteer assistance](#), [IRS Free File](#), [commercial software](#) and [professional assistance](#).

Free Tax Preparation

Each year millions of people have their tax returns prepared for free by IRS-certified volunteers. These volunteers are part of the IRS Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs. The IRS sponsors both programs and works with community groups to train and certify volunteers.

Using VITA and TCE will help ensure your taxes are prepared accurately, including provisions related to the Affordable Care Act such as the premium tax credit and exemptions from coverage.

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Most VITA sites are now open. You can visit IRS.gov/VITA to find the nearest VITA site, Search the word 'VITA' and then click on "[Free Tax Return Preparation for You by Volunteers](#)." Site information is also available by calling the IRS at 800-906-9887.

IRS Free File

IRS Free File offers easy-to-use software or online fillable forms. IRS Free File is a partnership between the IRS and the Free File Alliance. The Alliance is a group of private-sector tax software companies that make their products available for free.

The only way to use IRS Free File is through the IRS website. Once you choose a Free File company, you'll go to their website to prepare, print and e-file your tax return.

The question and answer format of Free File software will help you find tax breaks that you may be entitled to claim. The software selects the appropriate tax forms and does the calculations for you.

Taxpayers who earn \$62,000 or less can use brand-name software. If you earned more than that, you can use Free File Fillable Forms. This option uses electronic versions of IRS paper forms.

Professional Assistance

Many people hire a professional when it's time to file their tax return. If you pay someone to prepare your federal income tax return, the IRS urges you to choose that person wisely. Even if you don't prepare your own return, you're still legally responsible for what is on it.

Some tips to keep in mind when choosing a tax preparer include:

- Preparer's qualifications – make sure they have a Preparer Tax Identification Number
- Service fees – avoid preparers who base their fee on a percentage of your refund
- E-file – make sure your preparer is an e-file provider
- Available - make sure the preparer will be available after the filing deadline in case questions come up about your return

The IRS launched a [return preparer directory](#) that is a searchable, sortable listing featuring: the name, city,

state and zip code of attorneys, CPAs, enrolled agents and those who have completed the requirements for the voluntary IRS Annual Filing Season Program. All preparers listed also have valid 2016 Preparer Tax Identification Numbers.

It is important that you file a complete and accurate tax return to avoid any processing delays. If your return includes errors or is incomplete, it may require further review and could delay your refund. [IRS e-file](#) is the best way to file an accurate tax return. The tax software that you use to e-file helps avoid mistakes by doing the math for you. It guides you every step of the way as you do your taxes. IRS e-file can also help with the new health care law tax provisions.

For more information about filing options and how the health care law will affect your tax return visit IRS.gov/aca.

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