



HCTT-2015-07: Taxpayers Will Use New Information Statement to claim Premium Tax Credit

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IRS Tax Tips

February 4, 2015

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Taxpayers Will Use New Information Statement to claim Premium Tax Credit

The Affordable Care Act is bringing several changes to the tax filing season this year, including a new form some taxpayers will receive. If you or anyone in your household enrolled in a health plan through the Health Insurance Marketplace in 2014, you'll get Form 1095-A, Health Insurance Marketplace Statement.

You will receive Form 1095-A from the Marketplace where you purchased your coverage, not the IRS. This form should arrive in the mail from your Marketplace by early February. You should wait to receive your [Form 1095-A](#) before filing your taxes.

Form 1095-A will tell you the dates of coverage, total amount of the monthly premiums for your insurance plan, information you may use to determine the amount of your premium tax credit, and any amounts of advance payments of the premium tax credit.

You will use the information to calculate the amount of your premium tax credit and reconcile advance payments of the premium tax credit made on your behalf to your insurance provider with the premium tax credit you are claiming on your tax return. To do this, you will use [Form 8962](#), Premium Tax Credit (PTC), which you file

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with your tax return.

If you do not receive your Form 1095-A by early February, you should contact the state or federal Marketplace from which you received coverage. If you believe any information on your Form 1095-A is incorrect, you should contact the [state or federal Marketplace](#) from which you received coverage. The Marketplace may need to send you a corrected Form 1095-A.

You may receive more than one Form 1095-A if different members of your household had different health plans, you updated your coverage information during the year, or you switched plans during the year.

For more information about the Affordable Care Act and your 2014 income tax return, visit [IRS.gov/aca](#).

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