



HCTT-2015-28: Determine if You Should File an Amended Tax Return After Receiving a Corrected Form 1095-A

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Issue Number: HCTT-2015-28 Inside This Issue

Determine if You Should File an Amended Tax Return After Receiving a Corrected Form 1095-A

If you enrolled in qualifying Marketplace health coverage, you have probably filed a tax return based on a Form 1095-A that you received from the Marketplace. Your Marketplace may have subsequently told you that your original Form 1095-A contained an error, and sent a corrected Form 1095-A,

You do not need to file an amended return based on your corrected Form 1095-A. This is true even if additional taxes would be owed based on the new information. Nonetheless, you may choose to file an amended return. Comparing the forms can help you determine whether you are likely to benefit from filing an amended tax return.

Specifically, you are likely to receive a larger refund or owe a smaller tax payment using the corrected Form 1095-A if the two Forms 1095-A generally show the same information but any one of the five scenarios below is true on the corrected form.

1. **Second Lowest Cost Silver Plan Premium is**

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Larger: The monthly premium amounts of the second lowest cost silver plan, shown in Part III, column B, lines 21-32, are greater on the corrected form than on the original form.

2. **Monthly Premium Amounts are Larger:** The monthly premium amounts of the plan in which you enrolled, shown in Part III, column A, lines 21-32, are greater on the corrected form than on the original form.

3. **Advance Payment of the Premium Tax Credit Amounts are Lower:** The monthly amounts of advance payment of the premium tax credit shown in Part III, column C, lines 21-32 are smaller on the corrected form than on the original form.

4. **More Months of Coverage:** Your corrected Form 1095-A lists more months of coverage and your situation meets all the following conditions:

- The corrected form shows more months of coverage than the original form. This means that the corrected form shows positive values in more of the rows under Part III than the original form.
- The values are the same on the corrected form for the months that the original form showed coverage.
- On your original tax return, you claimed a net premium tax credit, meaning you entered a value on line 26 of the Form 8962 you filed.

5. **Fewer Months of Coverage:** Your corrected Form 1095-A lists fewer months of coverage and your situation meets all the following conditions:

- The corrected form shows fewer months of coverage than the original form. This means that the corrected form shows positive values in fewer of the rows under Part III than the original form.
- The values are the same on the original form for the months that the corrected form shows coverage.
- On your original tax return, you reported owing a repayment of excess APTC, meaning you entered a value on line 29 of the Form 8962 you filed.

If there were multiple differences between your original and the corrected forms or you are not sure if you would benefit from amending, you may want to consult with a tax preparer:

For more information, see our [Questions and Answers - Incorrect Forms 1095-A and the Premium Tax Credit](#).

[Back to Top](#)

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