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HCTT-2015-52: Aug. 25, 2015 File As Soon As Possible to Maintain Eligibility for Advance Payments of the Premium Tax Credit

Internal Revenue Service (IRS) sent this bulletin at 08/25/2015 04:14 PM EDT



IRS Tax Tips

August 25, 2015

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Issue Number: HCTT-2015-52

Inside This Issue

Aug. 25, 2015 File As Soon As Possible to Maintain Eligibility for Advance Payments of the Premium Tax Credit

The IRS is sending letters to taxpayers who received advance payments of the premium tax credit in 2014, but who have not yet filed their tax return. You must file a tax return to reconcile any advance credit payments you received in 2014 and to maintain your eligibility for future premium assistance. If you do not file, you will not be eligible for advance payments of the [premium tax credit](#) in 2016.

If you receive a [Letter 5591](#), [5591A](#), or [5596](#), you are being reminded to file your 2014 federal tax return along with [Form 8962](#), Premium Tax Credit. The letter encourages you to file within 30 days of the date of the letter to substantially increase your chances of avoiding a gap in receiving assistance with paying Marketplace health insurance coverage in 2016.

Here's what you need to do if you received a 5591 or

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5591A letter:

- Read your letter carefully.
- Review the situation to see if you agree with the information in the letter.
- Use the Form 1095-A that you received from your Marketplace to complete your return. If you need a copy of your Form 1095-A, log in to your HealthCare.gov or state Marketplace account or call your Marketplace call center.
- **File your 2014 tax return with Form 8962 as soon as possible, even if you don't normally have to file.**
- If you have already filed your 2014 tax return with Form 8962, you can disregard the letter.

Here's what you need to do if you received a 5596 letter:

- Read your letter carefully.
- Review the situation to see if you agree with the information in the letter.
- Use the Form 1095-A that you received from your Marketplace to complete Form 8962. If you need a copy of your Form 1095-A, log in to your HealthCare.gov or state Marketplace account or call your Marketplace call center.
- **File your 2014 tax return with Form 8962 as soon as possible, even though you have an extension until October 15, 2015, to file.**
- If you have already filed your 2014 tax return with Form 8962, please disregard this letter.

For more information, see the [Affordable Care Act Tax Provisions for Individuals and Families](#) page on IRS.gov/aca.

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