



HCTT-2015-55: What Information Must a Health Coverage Provider Report to the IRS

Internal Revenue Service (IRS) sent this bulletin at 09/09/2015 04:10 PM EDT



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September 9, 2015

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What Information Must a Health Coverage Provider Report to the IRS

For purposes of the health care law, the information that health coverage providers, including employers that provide self-insured coverage, [report to the IRS](#) includes the following:

- The name, address, and employer identification number of the provider
- The responsible individual's name, address, and taxpayer identification number – or date of birth if a TIN is not available
- If the responsible individual is not enrolled in the coverage, providers may, but are not required to, report the TIN of the responsible individual
- The name and TIN, or date of birth if a TIN is not available, of each individual covered under the policy or program and the months for which the individual was enrolled in coverage and entitled to receive benefits
- For coverage provided by a health insurance issuer through a group health plan, the name, address, and EIN of the employer sponsoring the plan, and whether the coverage is a qualified health plan

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enrolled in through the Small Business Health Options Program – known as SHOP – and the SHOP’s identifier

A taxpayer identification number is an identification number used by the IRS in the administration of tax laws. Taxpayer identification numbers include Social Security numbers.

Reporting of TINs for all covered individuals is necessary for the IRS to verify an individual’s coverage without the need to contact the individual.

If health coverage providers are unable to obtain a TIN after making a reasonable effort to do so, the provider may report a covered individual’s date of birth in lieu of a TIN. A health coverage provider will not be subject to a penalty if it demonstrates that it properly solicited the TIN.

In addition to the information it reports to the IRS for each covered individual listed on the information return, a health coverage provider must include a phone number for the provider’s designated contact person – if any – that the individual recipient of the statement can contact for answers to questions about information on the statement.

For information about when and how to report this information, see our [Questions and Answers on Information Reporting by Health Coverage Providers](#) on IRS.gov/aca.

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