

HCTT 2016-13: Individuals May Get New Health Care Information Forms This Year

Internal Revenue Service (IRS) sent this bulletin at 02/02/2016 03:27 PM EST



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February 2, 2016

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Individuals May Get New Health Care Information Forms This Year

Starting this year, you may receive one or more forms providing information about the health care coverage that you had or were offered during 2015. Much like Form W-2 and Form 1099, which include information about the income you received, these forms provide information about your health care coverage that you may need when you file your individual income tax return. Two of these forms are new this year and on is a form that was sent to some taxpayers in 2015.

The new forms are:

<u>Form 1095-B</u>, Health Coverage.

 Health insurance providers send this form to individuals they cover, with information about who was covered and when.

Form 1095-C, Employer-Provided Health Insurance Offer and Coverage

 Certain employers send this form to certain employees, with information about what coverage The Tax Gap

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the employer offered. Employers that offer health coverage referred to as "self-insured coverage" send this form to individuals they cover, with information about who was covered and when.

The deadline for insurers, other coverage providers, and certain employers to provide Forms 1095-B and 1095-C is March 31, 2016. Some taxpayers may not receive a Form 1095-B or Form 1095-C by the time they are ready to file their 2015 tax return. While the information on these forms may assist in preparing a return, they are not required; it is not necessary to wait for Forms 1095-B or 1095-C in order to file.

The form that was first issued last year is:

Form 1095-A, Health Insurance Marketplace Statement

 The Health Insurance Marketplace sends this form to individuals who enrolled in coverage through the Marketplace. The form includes with information about the coverage, who was covered, and when.

The deadline for the Marketplace to provide individuals with Form 1095-A is February 1, 2016. If you are expecting to receive a Form 1095-A, you should wait to file your 2015 income tax return until you receive that form.

You are likely to get more than one form if you had coverage from more than one coverage provider, if you worked for more than one employer that offered coverage or if you enrolled for coverage in the Marketplace for a portion of the year and received coverage from another source for part of the year. You are also likely to get more than one form if you changed coverage or employers during the year or if different members of your family received coverage from different coverage providers. You should not attach any of these forms to your tax return but should keep them with your tax records.

For more information about the Health Care Information Forms, visit <u>Health Care Information Forms Questions</u> and Answers.

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