



HCTT 2016-37: Reporting Health Care Coverage, Exemptions and Payments

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Reporting Health Care Coverage, Exemptions and Payments

When you file your federal tax return, you will need to report [minimum essential coverage](#), and report or claim a health care coverage exemption for any month without coverage for everyone on your tax return.

When you file your tax return, you are required to make a payment for the months that you and any family members do not have minimum essential coverage or a coverage exemption.

You do not need to file a tax return solely to report your health care coverage or to claim an exemption if you are not otherwise required to file. However, if you are not required to file a tax return but choose to file, you should claim the coverage exemption and file Form 8962, Health Coverage Exemptions, when you file your tax return.

If you and your dependents all had minimum essential coverage for each month of the tax year, you will indicate this on your federal tax return by simply checking a box on Form 1040, 1040A or 1040EZ. No further action is required to report your health care

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coverage.

If you or anyone on your tax return qualifies for a coverage exemption or the Marketplace granted a coverage exemption, you claim or report it on your return by filing [Form 8965](#), Health Coverage Exemptions, with your tax return.

For any month you or your dependents did not have coverage or a coverage [exemption](#), you will have to [make a shared responsibility payment](#). If you have to make a payment, you can use the worksheets located in the instructions to Form 8965 to figure the shared responsibility payment amount. The payment will be reported on Form 1040, line 61 in the "Other Taxes" section and on the corresponding lines on Form 1040A and 1040EZ.

See the [Claiming and Reporting an Exemption](#) and Individual Shared Responsibility Provision – [Reporting and Calculating the Payment](#) pages on IRS.gov for more information about figuring and reporting the payment. You can also see our [fact sheet](#), titled Health Coverage Exemptions: What They Are, How to Obtain Them, and How to Claim Them.

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