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Issue Number: HCTT-2016-81

Inside This Issue

What to Know About Health Coverage Information Statements You May Receive in 2017

Many individuals will receive ACA information statements from their employer or coverage provider by early March in 2017 about their 2016 health insurance coverage:

- Form 1095-B, [Health Coverage](#)
- Form 1095-C, [Employer-Provided Health Insurance Offer and Coverage](#)

Here is information about these forms:

1095-B	
Sent to	Individuals who had health coverage for themselves or their family members that is not reported on Form 1095-A or Form 1095-C.
Sent by	Health Coverage Providers – <ul style="list-style-type: none"> • Insurance companies outside the Marketplace • Government agencies such as Medicare or CHIP • Employers who provide certain kinds of health coverage, which is sometimes referred to as “self-insured coverage,” but are not required to send Form 1095-C. Other coverage providers
What to do with This Form	This form provides information about your 2016 health coverage. Use Form 1095-B for information on whether you and your family members had health coverage that satisfies the individual shared responsibility provision . <ul style="list-style-type: none"> • If Form 1095-B shows coverage for you and everyone in your family for the entire year, check the full-year coverage box on your tax return. • If there are months when you or your family members did not have coverage, determine if you qualify for an exemption or must make an individual shared responsibility payment. You don't need to wait for your Form 1095-B to file your tax return. Do not attach Form 1095-B to your tax return - keep it with your tax records. Contact the issuer if you have questions about your Form 1095-B.

1095-C	
Sent to	Certain employees of applicable large employers
Sent by	Applicable large employers – generally those with 50 or more full-time employees, including full-time equivalent employees
What to do with	Form 1095-C provides information about the health coverage offered by your employer in 2016 and, in some cases, about whether you enrolled in this coverage.

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This Form

Use Form 1095-C to help determine your eligibility for the [premium tax credit](#).

- If you enrolled in a health plan in the Marketplace, you may need the information in Part II of Form 1095-C to help determine your eligibility for the premium tax credit.
- If you did not enroll in a health plan in the Marketplace, the information in Part II of your Form 1095-C is not relevant to you.

Use Form 1095-C for information on whether you or any family members enrolled in certain kinds of coverage offered by your employer – sometimes referred to as “self-insured coverage”.

- If Form 1095-C shows coverage for you and everyone in your family for the entire year, check the full-year coverage box on your tax return.
- If there are months when you or your family members did not have coverage, determine if you qualify for an [exemption](#) or must make an [individual shared responsibility payment](#).

You don't need to wait for your Form 1095-C to file your tax return. Do not attach Form 1095-C to your tax return - keep it with your tax records. Contact the issuer if you have questions about your Form 1095-B.

If you enrolled in coverage through the Marketplace, you will receive a Form [Form 1095-A](#), Health Insurance Marketplace Statement. For more information about this form, see the [Health Care Information Forms for Individuals questions and answers](#) on IRS.gov/aca.

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