

**Useful Links:**[IRS.gov](#)[Help For Hurricane Victims](#)**News Essentials**[What's Hot](#)[News Releases](#)[IRS - The Basics](#)[IRS Guidance](#)[Media Contacts](#)[Facts & Figures](#)[Around The Nation](#)[e-News Subscriptions](#)**The Newsroom Topics**[Multimedia Center](#)[Noticias en Español](#)[Radio PSAs](#)[Tax Scams/Consumer Alerts](#)**Issue Number: HCTT 2015-84****Inside This Issue****Eight Facts about New ACA Information Statements**

Many individuals will receive new ACA information statements for the first time in 2016:

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

Here are eight facts about these forms:

- While the information on these forms may help you complete your tax return, they are not needed to file. You can file your federal tax return even if you have not received one of these statements.
- Form 1095-B, [Health Coverage](#), is used by coverage providers to report certain information to the IRS and to taxpayers about individuals who are covered by minimum essential coverage and therefore aren't liable for the individual shared responsibility payment.
- Form 1095-C, [Employer-Provided Health Insurance Offer and Coverage](#) is used by employers with 50 or more full-time employees, including full-time equivalent employees, in the previous year use, to report the information required about offers of health coverage and enrollment in health coverage for their employees.
- Form 1095-C is also used by employers that offer employer-sponsored self-insured coverage to report information to the

[The Tax Gap](#)

[Fact Sheets](#)

[IRS Tax Tips](#)

[Armed Forces](#)

[Latest News](#)

IRS Resources

[Compliance & Enforcement News](#)

[Contact Your Local IRS Office](#)

[Filing Your Taxes](#)

[Forms & Pubs](#)

[Frequently Asked Questions](#)

[Taxpayer Advocate Service](#)

[Where to File](#)

[IRS Social Media](#)

IRS and to employees about individuals who have minimum essential coverage under the employer plan and therefore are not liable for the individual shared responsibility payment for the months that they are covered under the plan.

- Individuals who worked for multiple employers that are required to file Form 1095-C may receive a Form 1095-C from each employer.
- The Form 1095-B and 1095-C sent to you may include only the last four digits of your social security number or taxpayer identification number, replacing the first five digits with asterisks or Xs.
- In general, 1095-B and 1095-C must be sent on paper by mail or hand delivered, unless you consent to receive the statement in an electronic format.
- Health coverage providers should furnish a copy of Form 1095-B, to you if you are identified as the “[responsible individual](#).”

[Back to Top](#)

Thank you for subscribing to IRS Tax Tips, an IRS e-mail service. For more information on federal taxes please visit [IRS.gov](#).

This message was distributed automatically from the IRS Tax Tips mailing list.
Please Do Not Reply To This Message.

Update your subscriptions, modify your password or email address, or stop subscriptions at any time on your [Subscriber Preferences Page](#). You will need to use your email address to log in. If you have questions or problems with the subscription service, please contact [subscriberhelp.govdelivery.com](#).

This service is provided to you at no charge by the [Internal Revenue Service \(IRS\)](#).

This email was sent to Christina@roesnertax.com by: Internal Revenue Service (IRS) · Internal Revenue Service · 1111 Constitution Ave. N.W. · Washington DC 20535

powered by
govDELIVERY
get the word out.