

Health Care Law & Your Tax Return Affordable Care Act & Taxes at a Glance

IF YOU...	THEN YOU...
And everyone in your tax household had health coverage for the entire year	Will simply check the box on line 61 of Form 1040, line 38 of Form 1040-A, or line 11 of Form 1040-EZ
Enrolled in health insurance through the Marketplace	Should receive a Form 1095-A Health Insurance Marketplace Statement from the Marketplace
Received a Form 1095-A , Health Insurance Marketplace Statement, showing you received the benefit of advance payments of the premium tax credit in 2014	Must file a tax return in 2015 and reconcile the advance payments with the amount of the premium tax credit allowed on your return
Need to reconcile the advance payments of the credit with the credit allowed	Make the calculations using IRS Form 8962 Premium Tax Credit (PTC)
Must repay any excess advance payments of the premium tax credit	Must report the information on line 46 Form 1040 or line 29 of Form 1040-A, and cannot file Form 1040-EZ
Are claiming the premium tax credit and did not benefit from advance payments of the premium tax credit	Must file a tax return and IRS Form 8962 , Premium Tax Credit (PTC)
Did not receive a Form 1095-A , Healthcare Insurance Marketplace Statement, from the Marketplace	Should contact the state or federal Marketplace through which you enrolled
Are claiming an exemption from the requirement to have health coverage for anyone on your tax return”	Will complete Form 8965 , Health Coverage Exemptions, and submit it with your tax return
Still need to obtain a religious conscience exemption or a hardship exemption that can only be granted by the Marketplace	Should file an application with the Marketplace and follow the instructions below about how to report exemptions from the Marketplace on your tax return
Obtained an exemption from the Marketplace, and received your unique Exemption Certificate Number”	Will enter the Exemption Certificate Number in Part I of Form 8965 , Health Coverage Exemptions, and submit the form with your return
Applied for an exemption from the Marketplace, but do not currently have an Exemption Certificate Number	Will enter PENDING in Part I of Form 8965 Health Coverage Exemptions, and submit the form with your return
Are claiming an exemption that can be granted only from the IRS	Will not need an Exemption Certificate Number, but will complete Parts II and III of Form 8965 , Health Coverage Exemptions, and submit the form with your return
Are able to obtain the exemption from either the IRS or the Marketplace	Should obtain the exemption from the IRS by completing Part II and III of Form 8965 , Health Coverage Exemptions, and attach this form to your federal tax return when you file
Are making a shared responsibility payment because you did not have health coverage or qualify for an exemption for any month in 2014	Will enter the payment amount on line 61 of Form 1040, line 38 of Form 1040-A, or line 11 of Form 1040-EZ