



**COVERED
CALIFORNIA**

Welcome...

The webinar will begin shortly



Sales Division Webinar #8: 1095-A Tax Form Training

*With a special message from Peter V. Lee, Executive Director
And a welcome message from Kirk Whelan, Sales Director*

January 14th, 2015

Disclaimer: The information contained in this presentation is a brief overview and should not be construed as tax advice or exhausted coverage of the topic.



1095-A Tax Form Training

ALL SERVICE CHANNELS

Presented by Covered California University

January 14th, 2015

Covered California University Instructors

Ashley Betchley, Instructor

Adam Griffin, Instructor

Goal

By the end of this training, you will continue to create outstanding consumer experiences, by:

- ▶ Educate
- ▶ Assist
- ▶ Encourage

What is this training about?

- ▶ **New tax reporting documents all consumers will be required to complete**
- ▶ **The Service Channel's role with assisting consumers**

Agenda

Topic
Affordable Care Act (ACA) Overview
Individual Shared Responsibility Provision
Premium Tax Credit
Tax Form 1095-A
Your Role: Consumer Scenarios
1095-A Dispute Form
Resources

Objectives

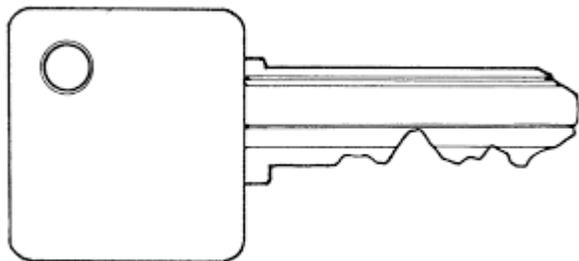
- ▶ Describe all the ACA tax forms and their purpose
- ▶ Assist consumers with basic questions and concerns about the forms
- ▶ Understand the limits in providing tax form information
- ▶ Understand your role in the tax process
- ▶ Locate and understand additional consumer resources

Let's Get Started!



Affordable Care Act (ACA) Overview

ACA Overview Provisions



Provisions

- ▶ First, is the *individual shared responsibility provision (aka “Tax Penalty”)*
- ▶ Second is the *premium tax credit*

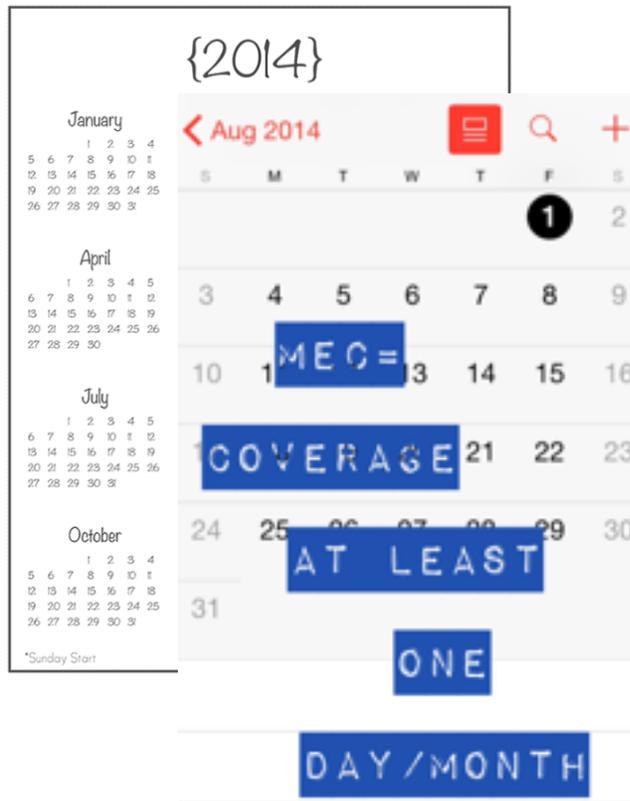


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Individual Shared Responsibility Provision

(i.e. the Individual Mandate)

Individual Shared Responsibility Overview



Individuals must have Minimum Essential Coverage (MEC):

- ▶ With an approved MEC Plan
- ▶ Be covered at least one day per coverage month

Individual Shared Responsibility Forms

Taxpayers whose entire household had minimum essential coverage for each person in the household for the year will indicate this on their federal income tax return by checking box 61. No further action is required.

All service channels should not assist consumers with completing this form. Refer consumers to [IRS.gov/aca](https://www.irs.gov/aca) or Tax Professional

Other Taxes section showing line 61 "full-year coverage" checked

Attach Schedule SE	57		
Security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8818	58		
IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59		
Employment taxes from Schedule H	60a		
Homebuyer credit repayment. Attach Form 5405 if required	60b		
Individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61		
From: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62		
63 Add lines 58 through 62. This is your total tax ▶	63		

Individual Shared Responsibility Form 8965: Penalties and Exemptions

IRS

All service channels should not assist consumers with completing this form. Refer consumers to IRS.gov or Tax Professional

The image shows a thumbnail of the IRS Form 8965, titled "Individual Shared Responsibility Payment". The form is dated "Sep 23, 2014" and has the IRS logo and "Department of the Treasury Internal Revenue Service" at the top. The main heading is "Form 8965 (Individual shared responsibility payment)". The form contains several sections, including "Coverage Exemptions" and "Shared Responsibility Payment". A large red octagonal graphic is overlaid on the left side of the form, containing the text: "All service channels should not assist consumers with completing this form. Refer consumers to IRS.gov or Tax Professional".

IRS Tax Form 8965

Purpose of this form are to:

- ▶ Provide tax filers/preparers self-help information to:
 - ▶ Report a coverage **exemption** &
 - ▶ Determine **shared responsibility payment amount**

File using Form 1040, 1040A or 1040EZ

Individual Shared Responsibility Payments (Penalties)

For 2014, the family's flat dollar amount, which is \$95 per adult and \$47.50 per child (under age 18), limited to a family maximum of \$285

2014	2015	2016 <small>and beyond</small>
\$95 <i>per adult</i>	\$325 <i>per adult</i>	\$695 <i>per adult</i>
<i>or</i>	<i>or</i>	<i>or</i>
1% <i>of family income</i>	2% <i>of family income</i>	2.5% <i>of family income</i>
<hr/> <i>whichever is greater</i> <hr/>		

Individual Shared Responsibility Summary

Individuals who don't maintain minimum essential coverage must have:

- ▶ An exemption; or
- ▶ Make an individual shared responsibility payment (i.e. penalty payment) when they file their 2014 tax return



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Premium Tax Credits

Advanced Premium Tax Credit (APTC) Premium Tax Credit (PTC)

During enrollment, enrollees chose two payment options:

- ▶ **Get it Now – Advance Premium Tax Credits (APTC)**
- ▶ **Get it Later – with Premium Tax Credits (PTC); or**
- ▶ **To receive some of their premium assistance credit up front and to receive some later (a combination of both)**

Premium Tax Credit Consumer Reconciliation



Is the means by which the consumer will determine whether the amount of premium assistance (aka: tax credit or subsidy) paid to insurance companies on their behalf was more or less than the amount they were actually qualified to receive.

Premium Tax Credit IRS Reconciliation



Income Stated vs. Projected



Tax Household



APTC paid to QHP vs. eligibility amount

Premium Tax Credit Summary

- ▶ Only taxpayers who purchased qualified health plans from the Marketplace may be eligible for the premium tax credit
- ▶ Reconciliation is the means by which the consumer will determine whether the amount of premium assistance paid to insurance companies on their behalf was more or less than the amount then they qualified for



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Tax Form 1095-A

Tax Form 1095-A

What is it for?

- ▶ Taxpayers will use the information on Form 1095-A, to compute the premium tax credit on their tax return and to reconcile the advance credit payments made on their behalf with the amount of the actual premium tax credit on Form 8962.
- ▶ The form will also serve as proof that consumers maintained “minimum essential coverage” during the year, which is required under the Affordable Care Act.

Tax Form 1095-A

Those not receiving

The following groups will **NOT** receive a 1095-A:



Small Businesses

(Will receive a 1095-C later this year)



Medi-Cal Enrollees

(this process will start in 2016 for 2015 coverage).
For 2015 consumers will self-attest their income



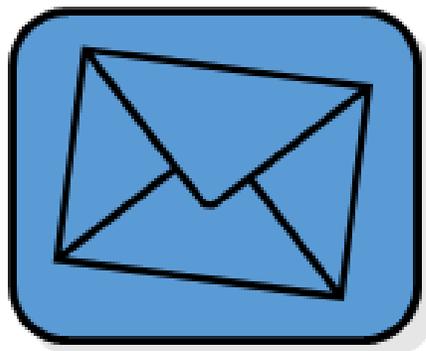
Minimum Essential Coverage
(i.e. Catastrophic plans)

(Not Eligible for Premium Assistance)

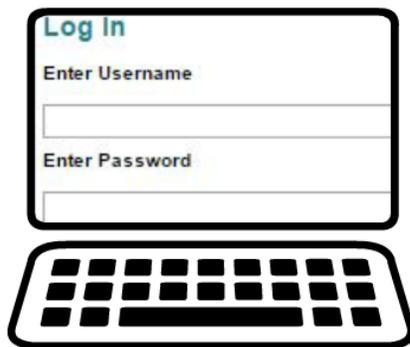
*Families who have some members enrolled in Covered California plans and others who are enrolled in Medi-Cal (Mixed Household) should be instructed not to worry about the Medi-Cal members who are not listed. Medi-Cal will begin a process similar to the Form 1095-A process next year (for tax year 2015).

Tax Form 1095-A

When are consumers receiving?



Mailed by February 2nd, 2015



Available Online Starting January 16th, 2015

Tax Form 1095-A

Receiving Multiple Forms

If members of the tax household received more than one Form 1095-A, it may be because they:

- ▶ Changed health insurance policies in 2014
- ▶ Changed metal tiers (i.e. levels of coverage)
- ▶ Were enrolled in different health insurance policies; or
- ▶ Have more than five household members

Tax Form 1095-A Original Notice



Covered California
PO BOX 989725
West Sacramento, CA 95798-9725



John {FIRST_NAME} Hook {LAST_NAME}
456 ABC Street {ADDRESS_LINE1}
Apt. 300 {ADDRESS_LINE2}
Sacramento {CITY}, CA {STATE_CD (FK)} 95833 {ZIPCODE}

**Important information you may need
before you file {TAX_YEAR} taxes**

July 29, 2013 {CURRENT_DATE} Case: <50091234567>

Dear John {FIRST_NAME} Hook {LAST_NAME},

You are getting this letter because you, or someone in your household, enrolled in a Covered California health plan. Attached to this letter is the Internal Revenue Service (IRS) Form 1095-A that you will need when you file your federal taxes.

Important

You may receive multiple Form 1095-A forms for any of the three reasons below:

1. You or members in your tax household were enrolled in one health plan and then enrolled in a different health plan.
2. You changed your plan level of benefit. For example, you kept the same health plan, but you changed your plan level from Silver to Gold.
3. Members of your household were not all enrolled in the same plan.

Use the information on Form 1095-A to file your taxes. It will help you complete your federal income tax return and claim the proper amount of premium tax credit.

Here are some questions you may have with answers to help you with IRS Form 1095-A:

Q: Why am I getting Form 1095-A?

A: Covered California sends this form to the IRS and all consumers who get insurance through Covered California in 2014. The Form 1095-A has information that you or your

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Covered California Notice

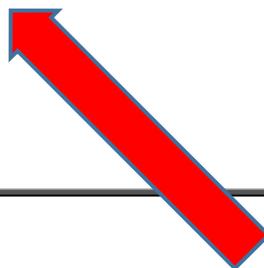
Purposes of this form are:

- ▶ Provided as a cover letter to the original 1095-A form
- ▶ Provides answers to Frequently Asked Questions (FAQs)
- ▶ Provides contact information, language options and resources for additional assistance

Tax Form 1095-A Notice Number

CaINOD62A

1



Tax Form 1095-A Original Form

Form 1095-A		Health Insurance Marketplace Statement		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a .		<input type="checkbox"/> CORRECTED 2014
Part I Recipient Information				
1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name		
4 Recipient's name	5 Recipient's SSN	6 Recipient's date of birth		
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth		
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)		
13 City or town	14 State or province	15 Country and ZIP or foreign postal code		
Part II Coverage Household				
A. Covered Individual Name	B. Covered Individual SSN	C. Covered Individual Date of Birth	D. Covered Individual Start Date	E. Covered Individual Termination Date
16				
17				
18				
19				
20				
Part III Household Information				
Month	A. Monthly Premium Amount	B. Monthly Premium Amount of Second Lowest-Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax Credit	
21 January				
22 February				
23 March				
24 April				
25 May				
26 June				
27 July				
28 August				
29 September				
30 October				
31 November				
32 December				
33 Annual Totals				

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60783C Form **1095-A** (2014)

IRS Tax Form 1095 – A

Purposes of this form are to document:

- ▶ Length of Marketplace coverage
- ▶ Tax Household Members
- ▶ Any dollar amounts of federal subsidy paid to the insurance company to reduce the premium
- ▶ Provides contact information, language options and resources for additional assistance

This form is sent from Covered California to the to the enrollee and the IRS

Tax Form 1095-A Corrected Notice



Covered California
PO BOX 989725
West Sacramento, CA 95798-9725



John {FIRST_NAME} Hook {LAST_NAME}
456 ABC Street {ADDRESS_LINE1}
Apt. 300 {ADDRESS_LINE2}
Sacramento {CITY}, CA {STATE_CD (FK)} 95833 {ZIPCODE}

**Important information you may need
before you file {TAX_YEAR} taxes**

July 29, 2013 {CURRENT_DATE} Case: <50091234567>

Dear John {FIRST_NAME} Hook {LAST_NAME},

You are getting this letter because Covered California has received updated information from you or from the Internal Revenue Service (IRS). As a result, we have corrected your IRS Form 1095-A.

Your revised IRS Form 1095-A is attached to this letter.

Questions?

For help with your Forms 1095-A:

Covered California may be able to answer questions about this letter and the information on the Form 1095-A. **Covered California cannot provide tax advice.** For information regarding filing your federal tax return visit the IRS web site at www.irs.gov/Filing. For information from the IRS regarding the tax provisions of the Affordable Care Act visit www.irs.gov/aca.

For questions regarding this notice:

- Visit the CoveredCA.com website for more details.
- Call the Covered California Service Center at 1-800-300-1506. Or, for TTY, call 1-888-889-4500 (1-888-TTY-4500).
- The Service Center hours are extended during Open Enrollment, from November 15, 2014 through February 15, 2015. Monday through Friday 8 a.m. to

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Covered California Corrected Notice

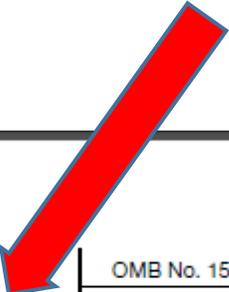
Purposes of this notice are:

- ▶ To accompany the corrected 1095-A mailed to the consumer
- ▶ Notify recipient of changes to the original 1095-A
- ▶ Provides answers to Frequently Asked Questions (FAQs)

Tax Form 1095-A Corrected Form

The corrected version contains any updated information with the Corrected box checked.

Form 1095-A Department of the Treasury Internal Revenue Service	Health Insurance Marketplace Statement ▶ Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a .	OMB No. 1545-2232 2014
Part I Recipient Information		



1095-A Correction Timeframes

- ▶ **If a 2014 Report a Change is processed by January 11, 2015:**
 - ▶ Changes will reflect on the consumer's original 1095-A sent in January 2015.
- ▶ **If a 2014 Report a Change is processed between January 12 and March 1, 2015**
 - ▶ The consumer will receive a corrected 1095-A tax form in February or March
 - ▶ Depending on when the consumer made the change.

Tax Form 1095-A A Closer Look

- ▶ **Part I – Recipient Information**
- ▶ **Part II – Coverage Household**
- ▶ **Part III – Household Information**

Tax Form 1095-A

Part I

Part I Recipient Information

1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name	
4 Recipient's name		5 Recipient's SSN	6 Recipient's date of birth
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)	
13 City or town	14 State or province	15 Country and ZIP or foreign postal code	

Tax Form 1095-A

Part II

Part II Coverage Household

	A. Covered Individual Name	B. Covered Individual SSN	C. Covered Individual Date of Birth	D. Covered Individual Start Date	E. Covered Individual Termination Date
16					
17					
18					
19					
20					

Column C. This column is the monthly amount of advance credit payments that were made to your insurance company on your behalf to pay for all or part of the premiums for your coverage. No information will be entered in this column if no advance credit payments were made.

payments and the premium tax credit you claim on your return

Month	A. Monthly Premium Amount	B. Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax Credit
21 January			
22 February			
23 March			
24 April			
25 May			
26 June			
27 July			

Apply Understanding



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Instructions:

Apply the information learned in the previous slides to answer questions or recognize changes on the 1095-A form.

John Doe receives two 1095-As.

The first is from Kaiser, which covered John from the beginning of the year to the end of May.

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Part I Recipient Information

1 Marketplace identifier	2. Marketplace-assigned policy number	3 Policy issuer's name	
Covered Ca # 1	XXYY-1	Kaiser	
4 Recipient's name	5 Recipient's SSN	6 Recipient's date of birth	
John Doe	111-11-1111	10/01/1975	
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)	
01/01/2014	05/31/2014	1 Covered Individual	

John Doe receives two 1095-As.

The second is from BlueShield, which covered John from June 1st to the end of the year.

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Part I Recipient Information

1 Marketplace identifier	2. Marketplace-assigned policy number	3 Policy issuer's name	
Covered Ca # 1	XXYY-2	BlueShield	
4 Recipient's name		5 Recipient's SSN	6 Recipient's date of birth
John Doe		111-11-1111	10/01/1975
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)	
06/01/2014 <small>Non-presentation slide deck</small>	12/31/2014	1 Covered Individual	

Question: Why do APTCs also mark end of the calendar year?
dollar amount?

Part III Household Information

Month	A. Monthly Premium Amount	B. Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax Credit
21 January	\$400.00	\$385.00	\$0.00
22 February	\$400.00	\$385.00	\$0.00
23 March			
24 April			
25 May			
26 June			
27 July			
28 August			
29 September			
30 October			

John Doe receives a 1095-A.
John is covered with CCHP in January to February.

Part I Recipient Information

1 Marketplace identifier	2. Marketplace-assigned policy number	3 Policy issuer's name	
Covered Ca # 1	XXYY-1	CCHP	
4 Recipient's name		5 Recipient's SSN	6 Recipient's date of birth
John Doe		111-11-1111	10/01/1975
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)	
01/01/2014	02/28/2014	1 Covered Individual	

Question: The Wholly owned company A, B under the CHIP's plan for listed months March - October on the same 1095-A?

Part III Household Information

Month	A. Monthly Premium Amount	B. Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax Credit
21 January	\$400.00	\$385.00	\$0.00
22 February	\$400.00	\$385.00	\$0.00
23 March			
24 April			
25 May			
26 June			
27 July			
28 August			
29 September			
30 October			

Tax Form 8962 Forms

All service channels should not assist consumers with completing this form. Refer consumers to IRS.gov or Tax Professional

2014
Instructions for Form 8962
Premium Tax Credit

Department of the Treasury
Internal Revenue Service

more than your PTC, you have excess APTC and you must repay the excess, subject to certain limitations. If your PTC is more than the APTC, you can include your tax payment or your refund by the difference.

If the Marketplace determined your eligibility for 2014 based on your income and number of personal dependents enrolled in a qualified health plan. If this was not the case during 2014 and you did not promptly update your information, the amount of APTC paid may be less than the amount of PTC you can take on your tax return. For more information, see [Marketplace changes at www.medicare.gov](#).

Information

If you are enrolled in a Health Insurance Marketplace plan, you must file Form 8962. The Marketplace is required to provide Form 1095-A to the tax filer(s) identified in the Marketplace by January 31, 2015. If you are not receiving Form 1095-A for a qualified health plan, you should receive it by early February, contact your Marketplace.

If you are not enrolled in a Health Insurance Marketplace plan, the Marketplace will provide you with Form 1095-A, but another taxpayer will also need to complete Form 8962. The Marketplace will provide a copy to other taxpayers.

For more information on the PTC, see Publication 974, *Health Insurance Premium Tax Credit*, which is currently under development. You can also find information on the "premium tax credit" in the Instructions for Form 1040.

You must file Form 8962 with your income tax return (Form 1040NR) if any of the following apply:

- You or another individual in your tax family, for whom you or another individual in your tax family would claim a personal exemption, if no one else in your tax family will claim a personal exemption for that individual. See the Instructions for Form 1040NR for more information.
- You are enrolled for whom no taxpayer will claim a personal exemption under Lines 12 through 23—Monthly Premiums, later.

If you want to take the PTC or if APTC was paid for you or another individual in your tax family, you must file an income tax return and attach Form 8962 even if you are not otherwise required to file. You must file Form 1040, Form 1040A, or Form 1040NR.

Warning If you are filing Form 8962, you cannot file Form 1040EZ, 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

TIP If someone else enrolled in coverage an individual in your tax family, and APTC was paid for that individual's coverage, you must file Form 8962 to reconcile the APTC. You need to obtain the Form 1095-A from the person who enrolled the individual.

Advance payment of the premium tax credit (APTC). APTC is a payment made for coverage during the year to your insurance provider that pays part or all of the premiums for the coverage of you or an individual in your tax family. Your APTC eligibility is based on the Marketplace's estimate of the PTC you will be able to take on your tax return. If APTC was paid for an individual in your tax family, you must file Form 8962 to reconcile (compare) this APTC with your PTC. If the APTC is more than your PTC, you have excess APTC and you must repay the excess, subject to certain limitations. If your PTC is more than the APTC, you can include your tax payment or your refund by the difference.

Sep 17, 2014 Cat. No. 60401R

IRS Tax Form 8962 (Draft)

Purposes of this form are:

- ▶ Consumers are required to file this form if they received tax form 1095-A
- ▶ Provides self-help information for tax filers/preparers to calculate any reconciliation amount

Must file using Form 1040, 1040A or 1040NR only

Tax Form 1095-A Form Summary

The Form 1095-A will contain:



How many months covered in 2014



Tax filer and household members



Amount of monthly premium



Amount of Premium Assistance paid to your health plan on your behalf in 2014 (If applicable)



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Your role in assisting consumers with 1095-A

1095-A: Guidelines

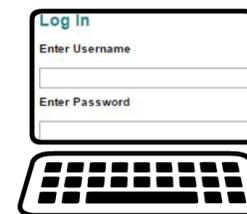
Your role

- ▶ Service Channels cannot give tax advice and should limit the amount of information they try to provide consumers about Federal tax regulations or requirements.
- ▶ Service Channels can refer the consumer to resources available at the IRS and other approved resources.

Scenario: Lost Form

Your Role

- ▶ Explain they can access a copy in their online account
- ▶ Agents can access a copy by logging in and going to the consumers Plan Summary page and clicking on “Documents and Correspondence”



SUMMARY
Plan Enrollment by Program
Plan Enrollment by Person
Program Eligibility by Person
Transaction History
Documents & Correspondence

Scenario: No online account

Your Role

Call Service Center and get access code



Create online account

New to Covered California?

Sign up for a Covered California Account.

- In order to begin an application you must create an account.
- Click the Create Account button below to get started.

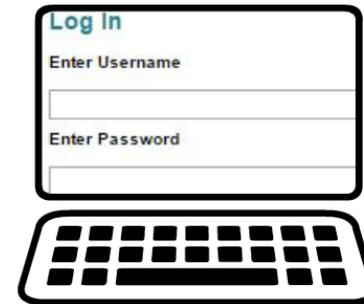
Set up an account



Scenario: Did not receive a 1095-A

Your Role

- ▶ Check consumers online account for a copy of the form



- ▶ Call the Service Center



Scenario: Incorrect Data

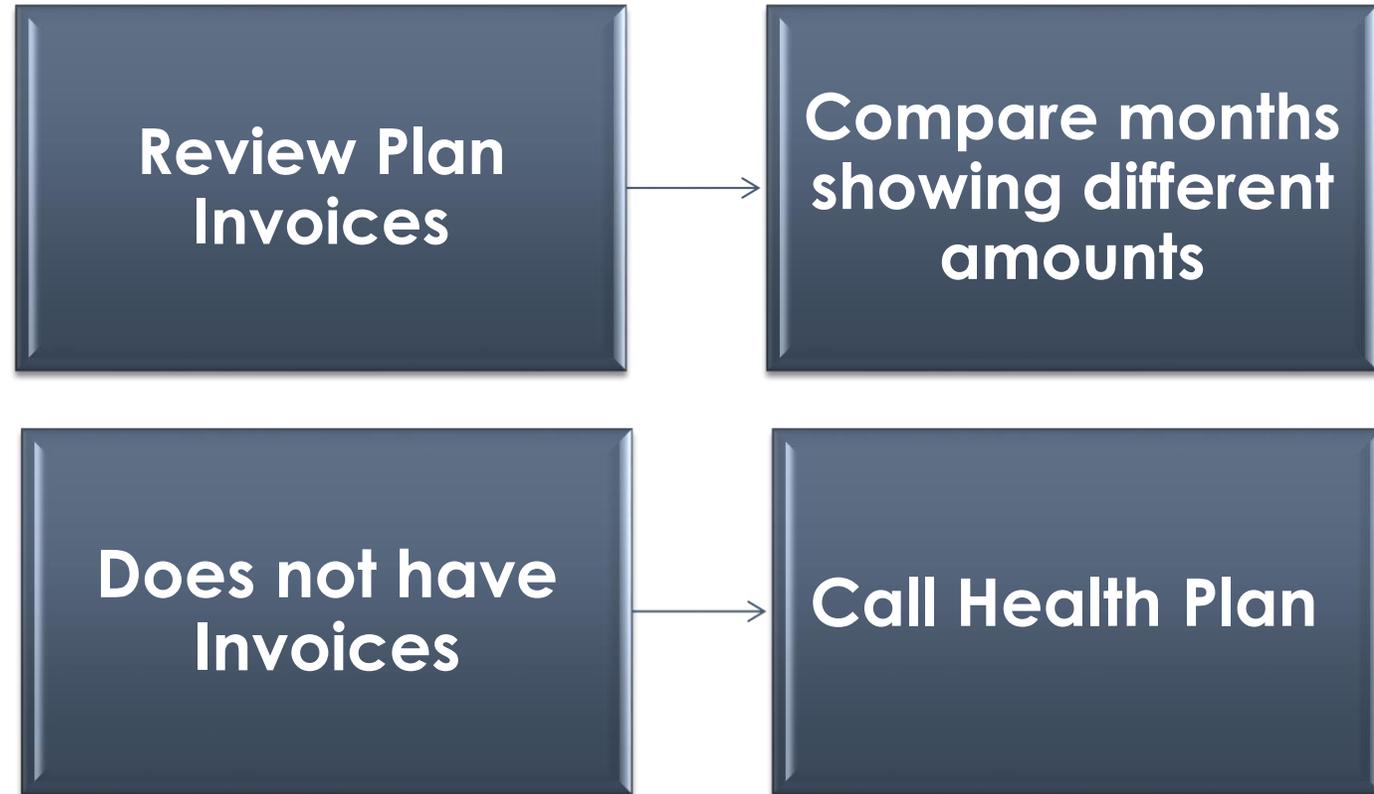
Your Role

- ▶ **Call the Service Center and Report a Change for incorrect:**
 - ▶ Date of Birth
 - ▶ Name
 - ▶ Social Security Number
 - ▶ Household Members
 - ▶ Address



Scenario: Disagrees with APTC

Your Role



Scenario: Still disagrees with APTC

Your Role

- ▶ Refer them to the **1095-A Dispute Form** (will be available January 20th)

1095-A Dispute Form

Recipient Information

RECIPIENT INFORMATION

(The *recipient* is the person whose information on Form 1095-A is being disputed. This section should be filled out by the claimant or by a parent/guardian/authorized representative of the claimant.)

Case ID:			
First Name	Middle Initial	Last Name	Suffix
Date of Birth (mm/dd/yyyy)	Phone Number (with area code)		
Email Address			
Street Address			Apt./Ste. #
City	State	Zip Code	

1095-A Dispute Form

Disputable Items

You may dispute any of the following regarding your Form 1095-A (check all applicable boxes):

- I never got a Form 1095-A from Covered California
- The wrong amount of premium assistance (tax credits or APTC) listed on Form 1095-A
- The wrong months of coverage are listed (for example: the Form 1095-A shows that you had Covered California health insurance in January 2014, when you did not)
- Some months you had health insurance are not shown (for example: the Form 1095-A does not show that you had Covered California health insurance in March 2014, when you did)
- The wrong start date and/or end date for covered individuals
- The wrong policy start date and/or end date
- Missing household members or wrong names
- My health coverage was terminated in 2014
- Other (please check box and use chart below to describe your dispute)

1095-A Dispute Form Authorized Representative

1. Name of authorized representative			
2. Address		3. Apt./Ste. #	
4. City	5. State	6. ZIP Code	7. County
Phone Number (with area code)			

For certified enrollment counselors, navigators, certified plan-based enrollers and agents only.

Instructions: Complete this section if you are a certified counselor, navigator, or agent filling out this dispute form for somebody else.

<input type="checkbox"/> Certified Enrollment Counselor Name:	CEC number
<input type="checkbox"/> Certified Enrollment Entity Name:	CEE number
<input type="checkbox"/> Certified Insurance Agency Name:	License number
<input type="checkbox"/> Certified Plan-Based Enroller Plan: Name:	Certification number
Certified individual's signature	Date (mm/dd/yyyy)

Covered California Resources

Helpful 1095-A Resources:

- ▶ [JOB AID: FORM 1095 - A](#)
- ▶ [Talking Points FORM 1095 – A](#)
- ▶ [FAQ's FORM 1095 – A](#)
- ▶ [Sample Notice: 1095 – A](#)

IRS Resources

Helpful IRS Publications by name and number:

- ▶ [Publication 5093: Health Care Law Online Resources](#)
- ▶ [Publication 5120: Your Credit, Your Choice – Get it Now or Get it Later](#)
- ▶ [Publication 5121: Need help paying for health insurance premiums?](#)
- ▶ [Publication 5152: Report changes to the Marketplace as they happen](#)
- ▶ [Publication 5156: The Individual Shared Responsibility Provision](#)
- ▶ [Publication 5172: Health Coverage Exemptions](#)
- ▶ [Health Care playlist on the IRS videos YouTube channel](#)

Please note, the IRS's preferred channel for consumer contact is online at IRS.gov. Please refer consumers to [IRS.gov/aca](https://www.irs.gov/aca) for additional information and support.

Healthcare.gov Resources:

HealthCare.gov Resources:

- ▶ [HealthCare.gov/exemptions](https://www.healthcare.gov/exemptions)

Goal

Now that you have completed this training, you can continue to create outstanding consumer experiences, by:

- ▶ Educating consumers on Internal Revenue Service (IRS) Tax Form through all available communication channels
- ▶ Assisting consumers to fulfill their responsibility in the Individual Shared Responsibility Provision
- ▶ Encourage consumers to enroll through Covered California

Presentation Materials Available:



Recording



Slide Deck



1095-A Toolkit



Newsletter links