MANDATORY ACA QUESTIONAIRE

This MUST be submitted with your tax return documents!

To minimize delays in processing your income tax return, please review this form right away. We will be available to answer questions about this form and the tax implications of the Affordable Care Act by appointment through January 15, 2015. We cannot process your income tax return without this form completed and signed.

Part 1 Taxpayer (and Spouse)

Did you (primary taxpayer) have health insurance coverage for all 12 months of 2014?

- ☐ Yes, through the Exchange (include Form 1095-A)
- ☐ Yes, from another source (such as employer provided)
  Where is the coverage from? _____
  Did it provide Minimum Essential Coverage?
  - ☐ Yes (include proof of coverage)
  - ☐ No
- ☐ No, I did not have coverage for any months of 2014
- ☐ No, but I had coverage for some months of 2014 (complete chart in Part 5)

Minimum Essential Coverage – meets the individual responsibility mandate – includes market policies, Medicaid, Medicare etc.

Did your spouse (secondary taxpayer) have health insurance coverage for all 12 months of 2014?

- ☐ Not Applicable
- ☐ Yes, it is the same as primary taxpayer's coverage
- ☐ Yes, but it is different than primary taxpayer's coverage (complete chart in Part 5)
- ☐ No, my spouse did not have coverage for any months of 2014
- ☐ No, but my spouse had coverage for some months of 2014 (complete chart in Part 5)

Part 2 Dependent(s) – Include only those which are part of your TAX HOUSEHOLD

Did your dependent(s) have health insurance coverage for all 12 months of 2014?

- ☐ Not Applicable
- ☐ Yes, it is the same as primary taxpayer's coverage
- ☐ Yes, but it is different than primary taxpayer's coverage (complete chart in Part 5)
- ☐ No, my dependent(s) did not have coverage for any months of 2014
- ☐ No, but my dependent(s) had coverage for some months of 2014 (complete chart in Part 5)

Tax Household – taxpayer, spouse and all individuals claimed as dependents on a single federal income tax return

Individual Shared Responsibility Payment – individuals must maintain Minimum Essential Coverage for all members of the tax household or make a payment with their federal income tax

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Part 3 <u>Exemptions from the Individual Shared Responsibility Payment</u> (do not complete if ALL members of your tax household had Minimum Essential Coverage for ALL 12 months of 2014)

- ☐ Part of a recognized religious sect (include proof)
- ☐ Part of a health sharing ministry (include proof)
- ☐ Illegal alien
- ☐ Incarcerated (include proof)
- ☐ Member of Indian Tribe (include proof)
- ☐ Hardship Exemption
  Exemption Certificate Number _____

Exemption – some individuals may not have to make the Individual Shared Responsibility Payment – many qualifying reasons require certificates to be applied for in

Part 4 <u>Premium Tax Credit</u> (do not complete if NO members of your tax household were covered through the Exchange for any months of 2014)

Are you (primary taxpayer) any of the following?

- ☐ Married filing separate
- ☐ Incarcerated
- ☐ An illegal alien
- ☐ Eligible to be claimed as a dependent on someone else's return

Premium Tax Credit – tax credit to help make health coverage more affordable – only applies if you purchase coverage through the Exchange

Were you eligible for (even if you did not receive) Medicare, Medicaid or other state or local health insurance program?

- ☐ Yes
- ☐ No

Did you purchase health insurance on the Exchange?

- ☐ Yes
- ☐ No

Were you eligible for (even if you did not receive) health care coverage through the taxpayer or spouse's employer?

- ☐ Yes
- ☐ Yes, but it did not satisfy the Individual Shared Responsibility Mandate because it either did not provide Minimum Essential Coverage or it was not deemed affordable for this purpose
- ☐ No

Affordable – individual's share of the premium for the lowest cost self only plan is not greater than 9.5% of annual household income

Did you receive an Advanced Premium Tax Credit?

- ☐ Yes
- ☐ No

Do any of these special situations apply?

Advanced Premium Tax Credit is taken in the form of reduced monthly premiums and reconciled on the federal tax return, the taxpayer could be due an additional refundable credit amount, or could have to repay excess advance payments

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- ☐ Adult nondependent children are part of my health insurance plan
- ☐ There was a change in marital status this year
- ☐ A dependent in my tax household can be claimed as an exemption on another taxpayer's tax return
- ☐ My health insurance policy covers individuals in two or more tax households

Do any dependents in your tax household have income?

- ☐ No
- ☐ Yes **(Certain income for dependents must be included in the calculation for Premium Tax Credit, we MUST review this income before we can proceed)**
  - ☐ My dependent does not typically have to file a return (I can review the 2014 tax documents to be sure)
  - ☐ My dependent has already filed a return (I need to review a copy of the filed return for 2014)
  - ☐ My dependent needs to file a return (I can prepare this return, or if your dependent prefers to file elsewhere we can review and return the tax documents for 2014)

Part 5 Coverage Worksheet (complete only if prompted from an earlier question)

Place an X in the box for any month with NO COVERAGE

Individual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Taxpayer												
Spouse												
Dependent 1												
Dependent 2												
Dependent 3												
Dependent 4												

Describe coverage for each individual in your tax household (include proof)

Individual	Type of Coverage	From (Exchange/employer/other)
Taxpayer		
Spouse		
Dependent 1		
Dependent 2		
Dependent 3		
Dependent 4		

If any individual had more than one type of coverage or other situations of which we should be aware please attach additional pages as needed.