NYC Human Resources Administration
Department of Social Services

OFFICE OF POLICY, PROCEDURES, AND TRAINING

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Stephen Fisher, Assistant Deputy Commissioner
Office of Procedures

POLICY BULLETIN #16-26-OPE

(This Policy Bulletin Replaces PB #16-12-OPE)

IRS TAX FORM 1095-B

Date: March 8, 2016	**Subtopic(s):** Medicaid mailer

This procedure can now be accessed on the FIAweb.

Revisions to the Original Policy Bulletin:

This policy bulletin has been revised to:

- include additional client contact information for Internal Revenue Service (IRS) Form **1095-B** inquires; and
- include information about returning IRS Form **1095-B** to households that mailed form **1095-B** to the Human Resources Administration (HRA).

Purpose:

The purpose of this policy bulletin is to inform Job Center and NCA SNAP Center staff that the New York State Department of Health has mailed Internal Revenue Service (IRS) **Form 1095-B** Health Coverage and an accompanying informational letter (Attachment A) to all clients who were enrolled in Medicaid and/or Child Health Plus (CHP) in the year 2015.

IRS **Form 1095-B** provides an individual with proof of coverage for the months that they had health insurance from Medicaid and/or CHP pursuant to the requirements of the Affordable Care Act.

The New York State Department of Health has sent the information on IRS **Form 1095-B** to the Internal Revenue Service.

Households should not attach IRS **Form1095-B** to their tax return but should keep it for their records.

Households will need the information provided on **Form 1095-B** if they are required to file a federal tax return for 2015. If a household is not required to file a return for 2015, they do not need to file a return solely to report having had qualifying health coverage in 2015.

If a client has questions regarding the content or accuracy of IRS **Form 1095-B**, they should be instructed to call the New York State Department of Health at 1-855-766-7860. For questions regarding tax implications, they should be instructed to contact their tax advisor or visit www.irs.gov/aca.

IRS **Form 1095-B** is not required by HRA as proof of eligibility for any service or benefit. Should staff receive a client supplied copy of IRS **Form 1095-B** in the mail, they are to return the form along with the Return of Client Supplied IRS Form 1095 (**MAP-3125**) to the household.

Effective Immediately.

Reference:

GIS 15 MA/020

Attachments:

IRS-1095-B	Health Coverage
Attachment A	We are Sending you an Important Tax Document
MAP-3125	Return of Client Supplied IRS Form 1095-B

560115

Form **1095-B**

Department of the Treasury
Internal Revenue Service

Health Coverage

▶ **Information about Form 1095-B and its separate instructions is at *www.irs.gov/form1095b*.**

☐ VOID

☐ CORRECTED

OMB No. 1545-2252

2015

Part I Responsible Individual

1 Name of responsible individual		2 Social security number (SSN)	3 Date of birth (If SSN is not available)
4 Street address (including apartment no.)	5 City or town	6 State or province	7 Country and ZIP or foreign postal code
8 Enter letter identifying Origin of the Policy (see instructions for codes): . . . . ▶ ☐		9 Small Business Health Options Program (SHOP) Marketplace identifier, if applicable	

Part II Employer Sponsored Coverage (see instructions)

10 Employer name			11 Employer identification number (EIN)
12 Street address (including room or suite no.)	13 City or town	14 State or province	15 Country and ZIP or foreign postal code

Part III Issuer or Other Coverage Provider (see instructions)

16 Name		17 Employer identification number (EIN)	18 Contact telephone number
19 Street address (including room or suite no.)	20 City or town	21 State or province	22 Country and ZIP or foreign postal code

Part IV Covered Individuals (Enter the information for each covered individual(s).)

	(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of coverage											
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
23				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
24				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
25				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
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28				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

Instructions for Recipient

This Form 1095-B provides information needed to report on your income tax return that you, your spouse (if you file a joint return), and individuals you claim as dependents had qualifying health coverage (referred to as “minimum essential coverage”) for some or all months during the year. Individuals who don't have minimum essential coverage and don't qualify for an exemption from this requirement may be liable for the individual shared responsibility payment.

Minimum essential coverage includes government-sponsored programs, eligible employer-sponsored plans, individual market plans, and other coverage the Department of Health and Human Services designates as minimum essential coverage. For more information on the requirement to have minimum essential coverage and what is minimum essential coverage, see *www.irs.gov/Affordable-Care-Act/Individuals-and-Families/Individual-Shared-Responsibility-Provision*.

Providers of minimum essential coverage are required to furnish only one Form 1095-B for all individuals whose coverage is reported on that form. As the recipient of this Form 1095-B, you should provide a copy to other individuals covered under the policy if they request it for their records.

Part I. Responsible Individual, lines 1–9. Part I reports information about you and the coverage.

Lines 2 and 3. Line 2 reports your social security number (SSN) or other taxpayer identification number (TIN), if applicable. For your protection, this form may show only the last four digits. However, the coverage provider is required to report your complete SSN or other TIN, if applicable to the IRS. Your date of birth will be entered on line 3 only if line 2 is blank.

If you don't provide your SSN or other TIN and the SSNs or other TINs of all covered individuals to the sponsor of the coverage, the IRS may not be able to match the Form 1095-B with the individuals to determine that they have complied with the individual shared responsibility provision.

Line 8. This is the code for the type of coverage in which you or other covered individuals were enrolled. Only one letter will be entered on this line.

A. Small Business Health Options Program (SHOP)
B. Employer-sponsored coverage
C. Government-sponsored program
D. Individual market insurance
E. Multiemployer plan
F. Other designated minimum essential coverage

If you or another family member received health insurance coverage through a Health Insurance Marketplace (also known as an Exchange), that coverage will be reported on a Form 1095-A rather than a Form 1095-B.

Line 9. This line will be blank for 2015.

Part II. Employer-Sponsored Coverage, lines 10–15. This part will be completed by the insurance company if an insurance company provides your employer-sponsored health coverage. It provides information about the employer sponsoring the coverage. This part may show only the last four digits of the employer's EIN. If your coverage isn't insured employer coverage, this part will be blank.

Part III. Issuer or Other Coverage Provider, lines 16–22. This part reports information about the coverage provider (insurance company, employer providing self-insured coverage, government agency sponsoring coverage under a government program such as Medicaid or Medicare, or other coverage sponsor). Line 18 reports a telephone number for the coverage provider that you can call if you have questions about the information reported on the form.

Part IV. Covered Individuals, lines 23–28. This part reports the name, SSN or other TIN, and coverage information for each covered individual. A date of birth will be entered in column (c) only if SSN or other TIN isn't entered in column (b). Column (d) will be checked if the individual was covered for at least one day in every month of the year. For individuals who were covered for some but not all months, information will be entered in column (e) indicating the months for which these individuals were covered. If there are more than six covered individuals, see Part IV, Continuation Sheet(s), for information about the additional covered individuals.

Name of responsible individual	Social security number (SSN)	Date of birth (If SSN is not available)

Part IV Covered Individuals — Continuation Sheet

	(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of coverage											
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
29				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
30				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
31				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
32				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
33				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
34				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
35				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
36				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
37				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
38				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
39				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
40				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

WE ARE SENDING YOU AN IMPORTANT TAX DOCUMENT

You were enrolled in Medicaid or Child Health Plus for part or all of 2015 and you might need this form as supporting documentation for your federal tax return.

You were enrolled in Medicaid or Child Health Plus (CHP) for part or all of 2015. With this letter, we are sending you Form 1095-B, Health Coverage. This form is your proof of coverage for the months you had health insurance in these programs. You will need this form if you are required to file federal income taxes for 2015. If you are not otherwise required to file a tax return, you do not need to file a return solely to report having health insurance coverage. Please keep this form for your records.

IT IS IMPORTANT FOR YOU TO KNOW
. . . You may get other forms if your coverage changed during the year

You may get more than one Form 1095-B if you:

- Switched between Medicaid and CHP in 2015
- Were enrolled in Medicaid and moved to or from New York City and somewhere else in the state

If you had coverage other than Medicaid or CHP in 2015, you will get other important tax forms. These are **Forms 1095-A and 1095-C**.

If you or a family member were enrolled in a Bronze, Silver, Gold or Platinum plan through NY State of Health, you will receive Form 1095-A from the Marketplace. If you were enrolled in other types of coverage – such as a Catastrophic plan, Medicare Parts A or C, TRICARE, benefits from the Department of Veterans Affairs, or certain employer-sponsored health insurance – you will receive Form 1095-B or Form 1095-C from other sources.

IT IS IMPORTANT FOR YOU TO KNOW
… Who to contact for help

If you have questions about this Form 1095-B, Health Coverage, call New York State Department of Health at 1-855-766-7860.

If you think we made a mistake on this Form 1095-B, call New York State Department of Health **as soon as possible** at 1-855-766-7860.

If you have a question about the 1095-A or 1095-C tax forms you may have received, call the number on those forms.

For more information about form 1095-B, and other health care tax documents, please visit www.IRS.gov/aca

If you have tax-related questions, visit www.irs.gov.

Filing electronically is the easiest way to file a complete and accurate tax return as the software guides you through the filing process. Electronic filing options include: free Volunteer Assistance, IRS Free File, commercial software, and professional assistance.

LE ESTAMOS ENVIANDO UN DOCUMENTO IMPORTANTE PARA IMPUESTOS

Usted se inscribió en Medicaid o Child Health Plus para una parte o para todo el 2015 y podría necesitar este formulario como documentación de soporte para su declaración de impuestos federales

Usted se inscribió en Medicaid o Child Health Plus (CHP) para una parte o para todo el 2015. Con esta carta, le enviamos el Formulario 1095-B, Health Coverage (Cobertura de Salud). Este formulario es su prueba de cobertura de los meses que tuvo seguro médico en estos programas. Necesitará este formulario si tiene que presentar una declaración de impuestos federales para el 2015. Si usted no está obligado de alguna otra forma a presentar una declaración de impuestos federales, no necesita presentar una declaración sino solo informar que tiene cobertura de seguro médico. Guarde este formulario para sus registros.

ES IMPORTANTE QUE USTED SEPA
… Es posible que reciba otros formularios si su cobertura cambió durante el año

Podría recibir más de un formulario 1095-B si usted:

- Cambió de Medicaid a CHP en 2015
- Estuvo inscrito en Medicaid y se mudó hacia o desde la Ciudad de Nueva York o alguna otra parte en el Estado

Si usted tenía cobertura aparte de Medicaid o CHP en 2015, recibirá otros formularios de impuestos importantes. Estos son los formularios **1095-A y 1095-C**.

Si usted o un miembro de su familia estaban en un plan Bronze, Silver, Gold o Platinum por medio de NY State of Health, recibirá un formulario 1095-A del Mercado en línea. Si estuvo inscrito en otros tipos de cobertura tales como un plan catastrófico, las Partes A y C de Medicare, TRICARE, beneficios del Department of Veterans Affairs o algún seguro de salud patrocinado por su empleador recibirá el formulario 1095-B o el formulario 1095-C de otras fuentes.

ES IMPORTANTE QUE SEPA
… Con quién comunicarse para obtener ayuda

Si tiene alguna pregunta acerca de este Formulario 1095-B, Health Coverage (Cobertura de Salud), llame al New York State Department of Health al 1-855-766-7860.

Si considera que cometimos un error en este Formulario 1095-B, llame al New York State Department of Health **tan pronto como sea posible** al 1-855-766-7860.

Si tiene alguna pregunta acerca del formulario de impuestos 1095-A o 1095-C que pudo haber recibido, llame al número que aparece en esos formularios.

Para obtener más información acerca del formulario 1095-B y otros documentos de impuestos de atención médica, visite www.IRS.gov/aca.

Si tiene alguna pregunta relacionada con impuestos, visite www.irs.gov.

El envío electrónico es la manera más fácil de presentar una declaración de impuestos completa y exacta ya que el software le guía a través del proceso de presentación. Las opciones de presentación electrónica incluyen: asistencia voluntaria gratuita, presentación gratuita de IRS, software comercial y ayuda profesional.

Return of Client Supplied IRS Form 1095-B

Human Resources Administration
Department of Social Services

Return of Client Supplied IRS Form 1095-B

Dear Consumer:

We are giving you back the IRS Form (1095-B, Health Coverage) that you sent to us. We do not need this form. Please keep it for your records. You will need this form if you file a 2015 federal tax return.

If you have questions about the form, please call the New York State Department of Health (NYSDOH) at 1-855-766-7860.

Devolución del Formulario del IRS 1095-B Proveído por el Cliente

Estimado(a) consumidor(a):

Le hemos devuelto el Formulario del IRS (1095-B, Health Coverage) que usted nos envió. No necesitamos este formulario. Favor de guardarlo para su expediente. Usted necesitará este formulario si presenta declaración tributaria federal para el 2015.

Ante cualquier duda sobre este formulario, favor de llamar al Departamento de Salud del Estado de Nueva York (NYSDOH) al 1-855-766-7860.

SAMPLE

退回客戶提供的IRS 表1095-B

尊敬的客戶:

我們於此退回您送交給我們的IRS 表(1095-B 健康保險)。我們不需要此表。請保存此表備用。如果您申報 2015 聯邦報稅表則會需要此表。

如有關於此表的任何問題 請致電紐約州衛生署 （New York State Department of Health, NYSDOH)，電話號碼為 1-855-766-7860 。

Retou Fòm 1095-B IRS Kliyan Bay

Chè Kliyan:

Nou voye tounen fòm IRS (1095-B, Pwoteksyon Sante) ou te voye ban nou an. Nou pa bezwen fòm sa a. Tanpri kenbe li pou mete dosye ou. W ap bezwen fòm sa a si ou ranpli fòm deklarasyon taks federal 2015.

Si ou gen kesyon sou fòm nan, tanpri rele Depatman Sante Eta New York (New York State Department of Health, NYSDOH) nan nimewo 1-855-766-7860.

의뢰인이 제출한 IRS 양식 1095-B 반환

안녕하십니까?

귀하가 제출하신 IRS 양식 (1095-B, 건강 보험)을 반환하고자 합니다. 이 양식은 필요하지 않습니다. 기록을 위해 이 양식을 보관해 주십시오. 이 양식은 귀하가 2015년 연방 소득세를 신고할 경우 필요합니다.

이 양식에 대한 문의 사항이 있으시면, 뉴욕 주 보건부(NYSDOH)에 1-855-766-7860번으로 전화해 주십시오.

Возврат поданной клиентом формы IRS 1095-B

Уважаемый клиент!

Мы возвращаем отправленную Вами форму IRS (1095-B, медицинская страховка). Нам эта форма не требуется. Сохраните ее. Вам понадобится эта форма, если Вы будете подавать декларацию по федеральному подоходному налогу за 2015 год.

Если у Вас возникнут какие-либо вопросы по поводу этой формы, позвоните в Департамент здравоохранения штата Нью-Йорк (NYSDOH) по номеру 1-855-766-7860.

SAMPLE

إعادة إرسال نموذج 1095-B الخاص بـIRS المقدم من العميل

عزيزنا العميل

نحن نعيد لك نموذج (1095-B، التغطية الصحية) الخاص بـIRS الذي قمت بإرساله إلينا. نحن لا نحتاج هذا النموذج. يُرجى الاحتفاظ به في سجلاتك. ستحتاج هذا النموذج إذا قمت بتقديم إقرار الضريبة الفيدرالية لعام 2015.

إذا كان لديك أسئلة حول النموذج، يُرجى الاتصال بإدارة الصحة بولاية نيويورك (NYSDOH) على الرقم 1-855-766-7860.