



JENNIFER KENT
Director

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
Governor

December 31, 2015

Medi-Cal Eligibility Division Information Letter No.: I 15-43

TO: ALL COUNTY WELFARE DIRECTORS
ALL COUNTY MEDI-CAL PROGRAM SPECIALISTS/LIAISONS

SUBJECT: MEDIL Internal Revenue Service Form 1095-B Mailing for Minimum
Essential Coverage recipients

The purpose of this Letter is to inform counties that beginning the week of January 4, 2016, the Department of Health Care Services (DHCS) will be mailing the enclosed cover letter and Form 1095-B to all Medi-Cal recipients that meet the Minimum Essential Coverage (MEC) requirement for the 2015 tax year.

To avoid a tax penalty mandated by the Affordable Care Act, all individuals are required to obtain health coverage that meets MEC requirements for at least nine (9) calendar months out of the year. Internal Revenue Code Section 6055 requires DHCS to issue Internal Revenue Service (IRS) Form 1095-B to each Medi-Cal beneficiary who received MEC health coverage from DHCS for any month during the tax year. MEC Medi-Cal also includes cash-linked Medi-Cal programs such as California Work Opportunity and Responsibility to Kids, Foster Care and Supplemental Security Income (SSI). The California Department of Social Services will be providing further information regarding the 1095-B as related to cash-linked programs that offer Medi-Cal. Beneficiaries will use Form 1095-B as proof to report their Medi-Cal health coverage when they file their federal taxes. DHCS will also be submitting the information on Form 1095-B electronically to the IRS. Beneficiaries should be encouraged to keep the Form 1095-B as it is their proof of MEC provided by DHCS.

DHCS will mail out Form 1095-B in January 2016 per the attached mailing schedule (Attachment 1). The attached schedule identifies the scheduled dates of the mailing to particular counties and zip codes.

A copy of the cover letter in English and Spanish and Form 1095-B are enclosed with this letter (Attachments 2, 3 and 4). DHCS anticipates counties will receive questions from beneficiaries related to the cover letter and Form 1095-B and counties are reminded that

they shall assist beneficiaries with answering questions and processing any changes that may be reported to ensure correct information will be reported on the Form 1095-B. A copy of the DHCS Call Center script (Attachment 5) containing answers to questions that the Medi-Cal Helpdesk will use to address inquiries received from beneficiaries is provided for counties to reference should inquiries are directed to county workers or helplines. County eligibility workers cannot give tax advice. Please refer the beneficiaries to the various resources identified in the attachments. Also, a copy of updated frequently asked questions is enclosed (Attachment 6) and available on the DHCS website at <http://dhcs.ca.gov/1095>.

A separate All County Welfare Directors Letter is being developed and will provide guidance on issues such as the reprinting of Form 1095-B, correcting Medi-Cal eligibility records and issuing corrected Form 1095-B, and the handling of disputes.

If you have questions, please contact Ms. Debora Wong-Kochi at (916) 327-6672 or by e-mail at Debora.Wong-Kochi@dhcs.ca.gov.

Sincerely,

Sandra Williams, Chief
Medi-Cal Eligibility Division

Attachments

Form 1095-B Mail Order by County/Zip Code

Jan 7-9	Jan 11-13	Jan 14-16	Jan 18-20	Jan 21-23	Jan 25-27	Jan 28-30
Alameda	Alpine	Amador	Butte	Calaveras	Colusa	Contra Costa
Del Norte	El Dorado	Glenn	Humboldt	Imperial	Inyo	Kern
Kings	Lake	Lassen	Madera	Marin	Mariposa	Mendocino
Merced	Modoc	Mono	Monterey	Napa	Nevada	Santa Cruz
Yolo	San Joaquin	San Mateo	Placer	San Benito	Siskiyou	Shasta
Yuba	San Luis Obispo	Santa Barbara	Plumas	Solano	Sonoma	Sierra
Stanislaus	Sutter	Tehama	Trinity	Tulare	Tuolumne	93034
93044	93066	93036	91358	91319	93031	93011
93060	93094	93006	93009	93004	93016	93035
93061	93099	91361	91362	91361	93022	93010
93043	93065	91361	91359	93003	93023	91377
93040	93062	93005	93001	91361	93020	93015
93041	93063	93007	91360	93030	93021	93033
93042	93064	91320	93002	93024	93032	93012
94130	94125	94107	94119	94116	94177	94143
94129	94127	94103	94122	94159	94188	94140
94133	94126	94102	94121	94160	94172	94139
94131	94109	94105	94118	94158	94163	94137
94132	94108	94104	94115	94147	94164	94142
94123	94111	94112	94114	94151	94141	94145
94124	94110	94120	94117	94161	94134	94146
						94144
				93745	93717	93628
93649	93646	93609	93779	93740	93624	93630
93709	93602	93651	93705	93729	93625	93844
93650	93642	93654	93764	93730	93234	93675
93793	93242	93774	93765	93737	93747	93703
93794	93210	93652	93726	93619	93761	93755
93648	93778	93606	93727	93621	93712	93702
93634	93777	93660	93728	93622	93626	93750
93791	93776	93657	93725	93616	93668	93888
93708	93773	93656	93722	93611	93760	93704
93640	93607	93662	93723	93612	93667	93715
93641	93707	93790	93724	93613	93627	93701
93792	93706	93786	93741	93718	93631	93714
93771	93775	93664	93744	93720	93711	93716
93608	93605	93772	93721	93710	95693	95864
95641	95632	95821	95822	95827	95673	95865
95609	95639	95836	95832	95826	95671	95852
95660	95611	95820	95831	95816	95670	95815
95608	95610	95837	95830	95757	95690	95853
95655	95615	95842	95835	95742	95683	95814
95652	95624	95843	95834	95741	95680	95812
95628	95621	95851	95833	95899	95894	95811
95626	95662	95838	95829	95759	95860	95823
95630	95819	95840	95825	95758	95828	95817
95638	95818	95841	95824			
			95014	95151	95190	95106
95021	95035	94023	95013	95152	95170	95119
95026	95036	94024	94303	95148	95172	95101
95030	95031	94087	94302	95150	95191	95103
95052	95032	94088	94301	95129	95194	95115
95053	95037	94089	94304	95130	95196	95113
95050	95044	94086	94309	95127	95192	95112
95051	95046	94042	94306	95128	95193	95116
95054	95038	94043	94305	95131	95156	95110
95070	95042	94085	95139	95134	95157	95117
95071	95020	95009	95140	95135	95154	95111
95055	94039	95008	95136	95132	95155	95123

95056	94040	95002	95138	95133	95158	95120
95108	94041	95011	95141	95153	95161	95121
95118	94035	95015	95124	95173	95164	95122
95109	94022	95126	95160	95159	95125	92386
92337	92333	92352	92267	92311	91709	92385
92338	92357	92346	92278	92314	91710	92382
92340	92358	92347	92277	92313	92403	92369
92339	92354	92324	92268	92312	92418	92368
92336	92356	92285	92307	91701	92415	92366
92329	92364	92284	92317	92397	92413	92371
92331	92365	92280	92316	91701	92423	92374
92325	92359	92286	92315	92398	93592	92373
92327	92363	92305	92318	92402	93562	92372
92334	92344	92304	92323	92401	92427	92391
92335	92345	92301	92322	92399	92406	91762
92332	92341	92256	92321	91730	92405	91763
92408	92342	92252	92310	91737	92404	91764
91739	92350	92242	92309	91737	92407	91761
92377	92395	91759	92308	91729	92411	91743
92376	91784	92394	92392	91708	92410	91758
92375	91785	92393	92378	91786	92239	92258
92554	92539	92877	92879	92282	92241	92248
92201	92203	92570	92878	92506	92240	92591
92210	92593	92581	92880	92517	92235	92253
92552	92587	92582	92563	92516	92532	92255
92553	92592	92572	92564	92518	92536	92254
92555	92543	92571	92589	92521	92531	92234
92561	92548	92571	92522	92519	92590	92585
92587	92549	92595	92502	92515	92530	92220
92211	92546	92883	92503	92508	92247	92230
92556	92544	92882	92505	92507	92261	92223
92557	92545	92586	92504	92509	92260	92225
92551	92567	92562	92501	92514	92262	92226
92320	92570	91752	92274	92513	92264	92860
92596	92599	92881	92270	92236	92263	92583
92276	92202	92584	90633	92605	92799	92694
92856	92862	92629	90721	92604	92782	92692
92845	92863	92628	90743	92603	92811	92693
92846	92859	92627	90742	92606	92832	92703
92857	92861	92651	90740	92610	92831	92704
92850	92866	92662	90632	92609	92825	92702
92844	92867	92661	90622	92607	92833	92698
92840	92864	92660	90621	92675	92836	92701
92838	92865	92663	90620	92805	92835	92679
92837	92646	92674	90623	92804	92834	92683
92843	92637	92673	90631	92803	92823	92678
92842	92637	92672	90630	92806	92815	92676
92841	92647	92659	90624	92809	92814	92677
92870	92650	92654	92602	92808	92812	92690
92871	92649	92653	92616	92807	92816	92691
92868	92648	92652	92615	92802	92822	92688
92869	92630	92655	92614	92780	92821	92684
92887	92625	92658	92617	92735	92817	92685
92899	92624	92657	92620	92728	92712	92705
92885	92623	92656	92619	92781	92694	92708
92886	92626	90720	92618	92801	92697	92711
90680	92612	92706	92707	91902	91946	92116
92147	92135	92172	92067	91911	91948	92101
92149	92161	92173	92065	91912	92108	92072
92150	92187	92025	92061	91910	92108	92074
92145	92190	92026	92064	91908	92109	92086

92140	92191	92024	92040	91909	92111	92071
92142	92186	92022	92046	91935	92110	92069
92143	92178	92023	92039	91978	92107	92088
92158	92179	92030	92037	91979	92103	92070
92159	92182	92033	92038	91977	92102	92075
92160	92197	92029	92054	91963	92104	92083
92155	92198	92027	92055	91976	92106	92082
92152	92199	92028	92052	92004	92105	92081
92153	92196	92011	92049	92007	92112	92084
92154	92192	92013	92051	92003	92120	92078
92129	92193	92010	91916	91980	92119	92085
92130	92195	92008	91917	91987	92121	92079
92131	92168	92009	91915	91944	92123	92093
92128	92169	92020	91913	91945	92122	92096
92124	92170	92021	91914	91943	92118	92101
92126	92167	92019	91933	91941	92114	92068
92127	92163	92014	91934	91942	92113	92092
92137	92165	92018	91932	91951	92115	92091
92138	92166	92036	91921	91962	92117	91906
92139	92175	92059	91931	91950	92066	91903
92136	92176	92060	91905	92171	92057	91901
92132	92177	92058	92134	92174	92056	90670
91041	91007	91496	91771	90011	90813	90671
91184	91123	91495	90007	91423	90304	90805
91185	90045	91506	91341	90008	90305	90749
91031	90848	91601	91340	91416	90303	90748
91102	90899	91526	91337	91470	90301	90746
91040	90895	91523	91344	91436	90302	90747
91199	90853	91604	91343	91426	90831	90803
90041	91108	91603	91342	91413	90308	90804
91043	91020	91602	91335	91410	90307	90802
91042	91129	91522	91331	91409	90306	90755
91188	91125	90001	91330	90010	90832	90801
91189	91109	91507	91329	90009	90211	90723
91030	91126	90002	90028	91412	90212	90731
91105	91023	91521	91334	91411	90210	90717
90052	90054	91510	91333	91382	90209	90715
91104	91024	91508	90027	91381	90062	90716
91025	90046	91740	91353	91380	90221	90744
90053	91021	93510	91352	90020	90222	90745
91106	91182	91899	91351	90021	90220	90734
91103	90055	91896	91356	90022	90213	90732
90050	91011	93535	91355	91376	90833	90733
90049	91012	93534	91354	91365	90201	90504
90051	91114	93532	91350	91364	90201	90505
90047	90042	91804	90024	91361	90189	90503
90048	91116	91793	90025	91372	90066	90501
91222	91115	91792	90026	91371	90099	90502
91224	91016	91791	91346	91367	90063	90508
91225	90056	91803	90023	90019	90202	90509
91101	91017	91802	91345	91390	90064	90507
91214	90057	91801	91309	91387	90065	90058
91221	91124	93536	91308	91386	90202	90506
91302	91110	93586	91307	91394	90249	90405
90039	91615	93584	91311	91393	90250	90406
90038	91614	93563	91310	91392	90248	90404
91226	91612	93599	90034	91385	90245	90402
91301	91618	93591	91306	90016	90247	90403
90040	91617	93590	90036	90017	90260	90410
91210	91616	93553	90037	90018	90261	90411
91066	91611	93544	91303	91384	90255	90409

91077	91607	93543	91305	91383	90251	90407
91203	91606	93539	90035	90015	90254	90408
91201	91605	93552	91304	90290	90231	90637
91202	91610	93551	91313	90291	90232	90638
91046	91609	93550	91325	90280	90230	90610
91207	91608	91755	90029	90277	90223	90808
91208	91702	91754	91324	90278	90224	90609
91209	91732	91750	91328	90295	90241	90640
91204	91731	91766	91327	90296	90242	90650
91205	91724	91765	91326	90294	90240	90059
91206	91735	91756	91322	90292	90233	90639
91107	91734	91749	91321	90293	90239	90060
91121	91733	91745	90033	90265	90809	90603
90842	91723	91744	91316	90266	90710	90604
91118	91714	91741	90030	90264	90711	90602
91010	91711	91748	90031	90262	90707	90510
90846	91706	91747	90032	90263	90704	90601
90844	91722	91746	91357	90274	90706	90608
90834	91716	91767	90013	90275	90806	90061
91117	91715	91780	91406	90272	90714	90607
90043	90003	91778	91405	90267	90713	90605
90840	91502	91776	91408	90270	90712	90606
90044	90004	91790	90012	90822	90807	90094
90835	91505	91789	91407	90815	90661	90078
90847	91504	91788	91404	90311	90662	90094
91008	91503	91775	91396	90309	90660	90090
91001	91501	91770	91395	90310	90651	90091
91009	90005	91769	90014	90312	90652	90093
91003	91482	91768	91403	90401	90702	90070
91006	90006	91773	91402	90810	90703	90071
90095	91499	91772	91401	90814	90701	90072
90077	90083	90079	90086	90076	90075	90067
90069	90080	90088	90087	90074	90067	90084
90082	90068	90089	90073	90096	90081	



JENNIFER KENT
Director

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
Governor

Date:

Dear Medi-Cal Recipient,

You are getting this letter because you had Medi-Cal in 2015. Attached to this letter is the Internal Revenue Service (IRS) Form 1095-B that is proof that you had minimum essential health coverage during the 2015 tax year. **Please save this form for your records in the event you will need to show proof of coverage.** The Affordable Care Act (ACA) requires most people to show they had full health coverage during the tax year.

You may receive multiple 1095-B forms because:

1. Form 1095-B is sent to each person enrolled in a Medi-Cal program that meets the health coverage requirement in the ACA. This means you could receive multiple forms if other people in your household also have Medi-Cal.
2. If you or your family member had a change in health coverage after Form 1095-B was sent, you will receive a new form with the correct coverage.
3. Some people will receive Form 1095-B if they also have Medicare.

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

Q: Why am I getting Form 1095-B?

A: DHCS sends this form to each person who has Medi-Cal that meets the health coverage standards required by the ACA.

Q: How come some months that I had Medi-Cal are not on the form?

A: There are some kinds of Medi-Cal that do not count as full health coverage. If you think we made a mistake, call the Medi-Cal 1095-B Helpdesk at 1-844-253-0883. Or, for TTY call 1-844-357-5709.

Addressee
Page 2
Date

Q: What if some of the information listed on my Form 1095-B is incorrect?

A: Please contact your local county human services agency to speak with a county eligibility worker. They will be able to assist you with correcting incorrect information on your form, clarify any questions you might have about the information on your form, and reissue a new Form 1095-B to be sent to you through the mail.

To locate your local county human services agency, you can either go to <http://dhcs.ca.gov/COL> for a list of county offices or call our Medi-Cal 1095-B Helpdesk at 1-8444-253-0883 or TTY, call 1-844-357-5709.

If you or a member of your household is receiving Supplemental Security Income/State Supplementary Payment benefits, then you should contact the Social Security Administration (SSA) to update your contact information.

- SSA toll-free contact number: 1-800-772-1213.
- SSA local county office locator website:
<https://secure.ssa.gov/ICON/main.jsp>

Q: I received another form that looks like Form 1095-B. Why?

A: There are other IRS tax forms that are similar to Form 1095-B:

- IRS Form 1095-A – This form is sent to people who received health insurance through Covered California.
- IRS Form 1095-B – Some people will receive an additional Form 1095-B if they received Medicare.
- IRS Form 1095-C – This form is sent to people who had health insurance through a large employer.

If you received any of the forms identified above, **do not throw these forms away**. The 1095 forms serve as proof that you had qualifying health coverage in 2015.

Q: What do I need to do if I file federal taxes?

A: If you file your federal taxes, you will use the information on Form 1095-B as proof that you had health coverage in 2015. The last day to file your taxes or request an extension without risking a penalty is April 18, 2016.

Q: Is there someone who can help me file my federal taxes?

A: Here are some resources to help you file your taxes:

- You can get help from your local Taxpayer Assistance Center Office.

To find an office near you, visit:

<http://apps.irs.gov/app/officeLocator/index.jsp> or call 1-800-829-1040.

- You can get **free** tax assistance from your local Volunteer Income Tax Assistance office or Tax Counseling for the Elderly Program. This service is for people who generally make \$53,000 or less per year, persons with disabilities, the elderly, and limited English speaking taxpayers. To find the nearest center to your location, you may visit the locator website at: <http://irs.treasury.gov/freetaxprep/>.

If you need additional information about the ACA and tax filing, you can visit the following websites:

- DHCS, Form 1095-B: <http://dhcs.ca.gov/1095>
- Federal Healthcare Exchange: www.healthcare.gov
- IRS, ACA: www.irs.gov/aca

Q: What if I only had health coverage for part of the year?

A: Unless you qualify for an exemption, you may get a tax penalty. Please refer to www.irs.gov/Affordable-Care-Act for more details on the taxes and the ACA.

Q: What can I do if I think I will get a tax penalty?

A: Not everyone who did not have health coverage has to pay a penalty. There is also help if you cannot afford to pay the penalty or have other reasons why you cannot pay the penalty. If you think you may incur a tax penalty, please refer to the sites below to see if you qualify for an exemption.

- <https://www.healthcare.gov/fees-exemptions/exemptions-from-the-fee>
- <https://www.irs.gov/Affordable-Care-Act/Individuals-and-Families/ACA-Individual-Shared-Responsibility-Provision-Exemptions>

If you need someone who can help explain the exemptions to you, you can also call the Medi-Cal 1095-B Helpdesk at 1-844-253-0883.

For questions regarding this notice:

- Visit the <http://dhcs.ca.gov/1095> website for more details.
- Call the Medi-Cal 1095-B Helpdesk at 1-844-253-0883. Or, for TTY, call 1-844-357-5709.



State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
Gobernador

Fecha: Spanish format = **DD/MM de 2015**

Estimado beneficiario de Medi-Cal:

Se le envía esta carta porque usted tuvo Medi-Cal en 2015. Adjuntamos a la presente el formulario 1095-B del IRS (el departamento de impuestos de EE.UU). Este formulario demuestra que tuvo cobertura de salud mínima durante el año fiscal 2015. **Guarde este formulario con sus papeles importantes para el caso en que tenga que presentar comprobante de su cobertura.** La Ley de Cuidado de Salud Asequible requiere que la mayoría de la gente demuestre que tuvo cobertura de salud completa durante el año fiscal.

Tal vez reciba varios formularios 1095-B por los siguientes motivos:

1. El formulario 1095-B se envía a todas las personas inscritas en Medi-Cal que cumplen los requisitos de cobertura de salud de la Ley de Cuidado de la Salud Asequible. Esto significa que es posible que reciba varios formularios si otras personas de su hogar también tienen Medi-Cal.
2. Si se produce algún cambio en su cobertura de salud o la de un familiar después del envío del formulario 1095-B, recibirá otro formulario con la cobertura correcta.
3. Las personas que también tienen Medicare recibirán otro formulario 1095-B.

Estas son algunas preguntas que tal vez tenga y respuestas a las mismas para ayudarle con el formulario 1095-B del IRS:

P: ¿Por qué recibo el formulario 1095-B?

R: El Departamento de Servicios de Cuidado de la Salud (DHCS) envía este formulario a todas las personas que tienen Medi-Cal y que cumplen los requisitos de cobertura de salud de la Ley de Cuidado de la Salud Asequible.

P: ¿Por qué algunos de los meses en que tuve Medi-Cal no figuran en el formulario?

R: Algunos tipos de Medi-Cal no cuentan como cobertura de salud completa. Si cree que cometimos un error, llame al: 1-844-253-0883, la línea especial de Medi-Cal para preguntas sobre el 1095-B. Para teléfonos TTY, llame al: 1-844-357-5709.

P: ¿Qué hago si algunos datos en mi formulario 1095-B no son correctos?

R: Póngase en contacto con el asistente de elegibilidad de la oficina de servicios humanos local de su condado. Le pueden ayudar a corregir la información incorrecta de su formulario, aclararle cualquier duda que tenga sobre la información de su formulario y emitir y enviarle un formulario 1095-B nuevo.

Puede encontrar la oficina de servicios humanos local de su condado en <http://dhcs.ca.gov/COL>, donde accederá a una lista de oficinas de condado. O llame al: 1-844-253-0883, la línea especial de Medi-Cal para preguntas sobre el 1095-B. Para teléfonos TTY, llame al: 1-844-357-5709.

Si usted o alguna persona que vive en su hogar recibe los beneficios de Seguridad de Ingreso Suplementario o Pagos Suplementarios del estado (SSI/SSP), debe comunicarse con la Administración de Seguridad Social (SSA) para actualizar su información de contacto.

- Línea gratuita de la SSA: 1-800-772-1213.
- Sitio web para buscar oficinas de condado locales de la SSA:
<https://secure.ssa.gov/ICON/main.jsp>

P: Recibí otro formulario que se parece al formulario 1095-B. ¿Por qué?

R: Hay otros formularios de impuestos del IRS que se parecen al formulario 1095-B:

- Formulario 1095-A del IRS: este formulario se envía a la gente que recibe seguro de salud a través de Covered California.
- Formulario 1095-B del IRS: las personas que también tienen Medicare recibirán otro formulario 1095-B.
- Formulario 1095-C del IRS: este formulario se envía a personas que tuvieron seguro de salud a través de un empleador de gran tamaño.

Si recibió alguno de los formularios arriba mencionados, **no los tire**. Los formularios 1095 sirven como prueba de que tuvo cobertura adecuada en 2015.

P: ¿Qué hago si presento una declaración de impuestos federales?

R: Si presenta una declaración de impuestos federales, tendrá que usar la información del formulario 1095-B como prueba de que tuvo cobertura de salud en 2015. El último día para presentar una declaración o pedir una extensión sin riesgo de multa es el 18 de abril de 2016.

P: ¿Hay alguien que pueda ayudarme a presentar mi declaración de impuestos federales?

R: Estos son algunos recursos para ayudarle a presentar sus declaraciones de impuestos:

- Puede obtener ayuda de su Centro de Asistencia al Contribuyente local. Para encontrar un centro cercano, visite: <http://apps.irs.gov/app/officeLocator/index.jsp> o llame al 1-800-829-1040.
- Puede obtener ayuda **gratuita** con los impuestos en su oficina de Asistencia Voluntaria sobre Impuesto a la Renta (VITA) o del programa de Orientación Impositiva para Mayores (TCE). Este servicio es para gente que en general gana \$53,000 o menos por año, personas con discapacidades, personas mayores y contribuyentes con poco conocimiento del inglés. Para encontrar el centro más cercano, puede visitar el sitio web localizador en <http://irs.treasury.gov/freetaxprep/>.

Si necesita más información sobre la Ley de Cuidado de la Salud Asequible y declaraciones impositivas, puede visitar estos sitios web:

- DHCS, formulario 1095-B: dhcs.ca.gov/1095
- Mercado de seguros médicos: www.cuidadodesalud.gov/es/
- IRS, ACA: www.irs.gov/Spanish/Disposiciones-Tributarias-de-la-Ley-de-Cuidado-de-Salud-a-Bajo-Precio

P: ¿Qué hago si solo tuve cobertura de salud durante parte del año?

R: A menos que califique para una excepción, podría tener que pagar una multa impositiva. Puede obtener más información sobre los impuestos y la Ley de Cuidado de la Salud Asequible en www.irs.gov/Affordable-Care-Act.

P: ¿Qué puedo hacer si creo que me pondrán una multa impositiva?

R: No todos que no tuvieron cobertura de salud tienen que pagar una multa. También hay ayuda si no tiene dinero para pagar la multa o si tiene otros motivos por los que no puede pagar la multa. Si cree que se le podría imponer una multa impositiva, visite estos sitios web para ver si califica para alguna excepción.

- www.cuidadodesalud.gov/es/health-coverage-exemptions/exemptions-from-the-fee/
- www.irs.gov/Spanish/Disposicion-de-la-Responsabilidad-Compartida-para-Individuos-Exenciones

Si necesita ayuda para que le expliquen las excepciones, puede llamar a la línea especial de Medi-Cal para preguntas sobre el 1095-B al: 1-844-253-0883.

Para cualquier duda sobre este aviso:

- Visite el sitio web dhcs.ca.gov/1095 para más información.
- Llame a línea especial de Medi-Cal para preguntas sobre el 1095-B al: 1-844-253-0883. Para teléfonos TTY, llame al 1-844-357-5709.

Health Coverage

VOID
 CORRECTED

2015

Information about Form 1095-B and its separate instructions can be found at www.irs.gov/form1095b.

Covered Individual

1 Name of Covered Individual		2 Social security number (SSN) ### - ## -	3 Date of birth (if SSN is not available)
4 Street address	5 City or town	6 State or province	7 Country and ZIP or foreign postal code

Health Coverage Issuer

Covered Individual

(a) Name of covered individual	(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		
16																	
17 Case Number	18 CIN	19 Coverage provided on this Form 1095-B is current as of the date below:															

Instructions

Part I: This section will contain the personal information from the Medi-Cal record for the person receiving health coverage for the tax year shown in the upper right corner of this form. This information should be correct. If not, please contact your county human services agency to update your record and request a new corrected Form 1095-B.

Part II: This section contains the information for the California Department of Health Care Services, who is reporting your Medi-Cal health coverage to the IRS. You may use the contact phone number to reach a live agent at our helpdesk that will provide answers to questions you may have about this form or our reporting process.

Part III: This section will show the person's months of coverage. If the person has all twelve months of coverage, box (d) will be marked. If not, box (e) will show the separate months this person had health coverage that met the requirement for the tax year.



PROCEDURE TASK GUIDE

Function	Service Center
Task Group	Service Center General
Process	Answering Consumers Inquiries Pertaining to Receipt of IRS Tax Form 1095-B
Job Roles	Service Center Representative (SCR)

Overview	<p>The following protocol is in effect until further notice to assist Medi-Cal consumers with questions regarding the Internal Revenue Service (IRS) Tax Form 1095-B they will receive regarding their Medi-Cal coverage.</p> <p>Initial training information:</p> <p>Per Section 6055 of the Internal Revenue Code, consumers enrolled in most Medi-Cal programs are considered to have Minimum Essential Coverage (MEC) and they will receive an IRS Tax Form 1095-B (Form 1095-B) under the administration of the Department of Health Care Services (DHCS).</p> <p>Form 1095-B is an IRS form that consumers who have health insurance through the Medi-Cal program may use when they file federal income taxes. The consumer or their tax preparer may use the information on the form to report MEC for the tax year; however, the consumer may self-attest to their coverage without their form. Form 1095-B is not required to submit a tax return unless directed by the IRS.</p> <p>The IRS also receives an electronic copy of Form 1095-B for consumers enrolled in the Medi-Cal programs that are designated as MEC.</p> <p>Form 1095-B will be mailed to consumers postmarked by January 31 prior to the tax filing season. A cover letter will be included with the form to advise consumers of the form's purpose.</p> <p>Form 1095-B contains information pertaining to the consumer's Medi-Cal MEC, including:</p> <ul style="list-style-type: none"> • Name • Address • Social Security number (Last 4 digits only) • Date of Birth (will only display if a SSN is not available)
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	<ul style="list-style-type: none"> • Months of Medi-Cal that meet the requirement for MEC <p>Other similar tax forms consumers may receive from sources other than DHCS/Medi-Cal:</p> <ul style="list-style-type: none"> • 1095-A – If a household member received health coverage through Covered California. • 1095-B – If a household member received health insurance through a government sponsor, like Medicaid (Medi-Cal), Medicare, or Veterans benefits. Households may receive more than one Form 1095-B for each type of coverage. • 1095-C – If a household member received health insurance through a large employer. (Small employers are not required to send forms.) <p>Additional key information:</p> <ul style="list-style-type: none"> • Every person, adult or child, who is or was enrolled in a Medi-Cal program that met the requirement for Minimum Essential Coverage (MEC), will get his or her own Form 1095-B. • SCRs cannot give tax advice and should limit the information they provide consumers about federal tax regulations or requirements. SCRs can refer the consumer to various resources available such as: <ul style="list-style-type: none"> • VITA (Volunteer Income Tax Assistance): 1-800-906-9887. <ul style="list-style-type: none"> ▪ Link to local VITA offices for in-person assistance. • IRS.gov website - includes: <ul style="list-style-type: none"> ▪ Specific information about the Affordable Care Act (ACA) and tax implications. ▪ Link to local IRS offices for in-person assistance. • The Federal Health Care Exchange website at www.healthcare.gov. • The DHCS 1095-B website at http://dhcs.ca.gov/1095
<p>Form 1095-B</p>	<ul style="list-style-type: none"> • What is the Form 1095-B? Form 1095-B is an Internal Revenue Service (IRS) document that is proof that a person had health insurance that counts as Minimum Essential Coverage during the last tax year. As part of the Affordable Care Act, the IRS requires most consumers to get health insurance that meets this requirement every year. This is called the “individual mandate.” If a consumer does not have health insurance that meets the requirement, they may have to pay a tax penalty for being uninsured. If a consumer is required to file taxes, they can self-attest their coverage. Consumers are not required to submit a copy of the Form 1095-B with their tax return, but they should still keep it for their records. • Who does not receive a Form 1095-B? Consumers who are enrolled in a Medi-Cal program that does not meet the requirement for Minimum Essential Coverage, will not get a Form 1095-B.

The list below provides a few examples of Medi-Cal or state funded programs that do not meet the requirement:

- Medi-Cal with a Share of Cost
- Restricted Medi-Cal, (sometimes called “emergency” Medi-Cal)
- Family Planning, Access, Care, and Treatment programs (FPACT)
- Special treatment programs such as treatment for tuberculosis, dialysis, and parenteral hyper-alimentation
- State-funded full-scope coverage. This coverage is provided to immigrants who qualify for full scope Medi-Cal coverage but are federally eligible for restricted scope benefits, including immigrants who are subject to a five-year bar on federal full scope Medi-Cal eligibility.

- **How will I get Form 1095-B?**

Form 1095-B will be mailed to consumers by January 31 following the tax year. A cover letter will be included with the form to advise the consumers of the form’s purpose. If consumers would like their mail to go to a new address or if they need to update their address because they moved, please refer them to their county human services agency to update their contact information.

SSI/SSP recipients:

If the consumer or a member of their household gets Supplemental Security Income (SSI) or State Supplementary Payment (SSP), the consumer or the member of their household who gets SSI/SSP must contact the Social Security Administration (SSA) in person or by phone to update their information used by Medi-Cal.

Update SSA by phone: 1-800-772-1213.

Update SSA in person: SSA local office locator website (<https://secure.ssa.gov/ICON/main.jsp>).

- **What do I need to do with my Form 1095-B?**

Form 1095-B is used as proof of minimum essential coverage. It should be kept for the consumer’s personal record in the event the IRS may require someone who has filed their taxes to provide proof of their coverage.

Note:

Please remind consumers, Form 1095-B is not required to file their taxes and they may self-attest their coverage without it.

- **Why does Medi-Cal/DHCS send Form 1095-B to the IRS?**

Medi-Cal is required by the federal government to send Form 1095-B information to the IRS for the purpose of validating months of health insurance reported by the person filing their taxes.

- **Why did I get more than one Form 1095-B from Medi-Cal and what should I do with all of them?**

Medi-Cal will mail a Form 1095-B to every person enrolled in a Medi-Cal program that meets the requirement for Minimum Essential Coverage.

If the consumer received another copy of their Form 1095-B, it could be a corrected Form 1095-B. A corrected Form 1095-B will have a box checked "Corrected" at the top of the form. If it is a corrected form, then this new form is the most current version of their Form 1095-B. **Please remind consumers, Form 1095-B is not required to file their taxes and they may self-attest their coverage without it.**

- **What if I do not file a tax return?**

SCRs **cannot** give tax advice and should limit the amount of information they provide to consumers about Federal tax regulations or requirements.

SCRs **can** refer the consumer to various resources available to find out if they need to file taxes such as:

- VITA (Volunteer Income Tax Assistance): 1-800-906-9887.
 - Link to local [VITA offices](#) for in-person assistance.
- IRS.gov website - includes:
 - Specific information about the Affordable Care Act and tax implications at www.irs.gov/aca.
- Link to local [IRS offices](#) for in-person assistance.

- **What if I only had Medi-Cal for part of the tax year, do I still get a Form 1095-B?**

Yes, DHCS is responsible for reporting all months of Medi-Cal coverage meeting the requirement for Minimum Essential Coverage (MEC) to the Internal Revenue Service (IRS). DHCS must also provide a Form 1095-B to all consumers whose coverage was reported to the IRS. The form will show which months the consumer had MEC.

- **What will happen if I only had health coverage for part of the year?**

If the consumer had health coverage for only part of the year, the consumer may have to pay a tax penalty.

Instruct the consumer to go to the IRS website to learn more about short health coverage gaps and other reasons the consumer may be exempt from the penalty. The consumer can take an online interview using the [Interactive Tax Assistant \(ITA\)](#) that will help the consumer determine if they are eligible for a health coverage exemption. Click on "Begin" to start the online interview.

The IRS also has information about other health coverage exemptions and information on how to [claim or report exemptions](#) (available in [Spanish](#)).

- **What will happen if I had Medi-Cal for part of the year and then I purchased a Covered California health insurance plan?**

Consumers will get a Form 1095-B for their Medi-Cal coverage and they will also get a Form 1095-A from Covered California. Each form will show the months of coverage that met the requirement for minimum essential coverage for any months of coverage they got from either Medi-Cal or Covered California.

- **Some people in my home have Covered California and others have Medi-Cal. Will the Form 1095-B show members of my household who are not enrolled in any Medi-Cal program?**

No. Medi-Cal will report each person’s months of coverage to the IRS separately and will send that person their own Form 1095-B. Every home will get a Form 1095-B for each person enrolled in a Medi-Cal program that meets the minimum essential coverage requirement. If they have family members enrolled in Covered California, they should expect to receive Form 1095-A.

- **I’m a non-citizen but lawfully present in the United States and enrolled in Medi-Cal, will I still get an IRS Form 1095-B?**

All consumers, regardless of immigration status, who receive Medi-Cal coverage that meets the requirement for minimum essential coverage, will receive a Form 1095-B.

Note:

Consumers may be exempt from filing taxes or reporting their Medi-Cal coverage due to their immigration status. They can take an online interview using the [Interactive Tax Assistant \(ITA\)](#) that will help them determine if they are eligible for a health coverage exemption. They may click on “Begin” to start the online interview.

The IRS also has information about other health coverage exemptions and information on how to [claim or report exemptions \(available in Spanish\)](#).

- **I’m receiving Medi-Cal because I am undocumented and not lawfully present. Will I still get an IRS Form 1095-B?**

No. Undocumented consumers and consumers who are not lawfully present are not required to have minimum essential coverage. Consumers may go to www.healthcare.gov for more information.

- **If I have an authorized representative noted on my Medi-Cal record, can they receive or request Form 1095-B on my behalf?**

Currently, authorized representatives are not allowed to request a consumers Form 1095-B. If the consumer requests that someone else receive their tax information, the consumer may either provide them their Form 1095-B information directly or they may request to have a reprint of their Form 1095-B

	<p>mailed to a different address. Please refer them to their county human services agency and speak to a County Eligibility Worker (CEW).</p> <p>County Offices: http://dhcs.ca.gov/COL</p> <p>Note:</p> <p>SCRs should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.</p> <ul style="list-style-type: none"> <p>I normally get my mail through my P.O. Box. I have my Form 1095-B but I did not get my child’s Form 1095-B. How can I get my child’s Form 1095-B?</p> <p>DHCS will send all Form 1095-B letters to the mailing address on record. For the 2016 tax season and forward, DHCS will now mail all children Form 1095-Bs to the “Care of (C/O)” line that is associated with any parent or guardian linked to the child’s case.</p> <p>In the event the consumer does not receive their child’s Form 1095-B, they may contact their county human services agency and speak with an eligibility worker to request a new copy.</p> <p>County Offices: http://dhcs.ca.gov/COL</p> <p>Note:</p> <p>SCRs should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.</p>
<p>Updating Consumer Info</p>	<ul style="list-style-type: none"> <p>The information on Form 1095-B does not show my correct information. How can I have Medi-Cal change or update it?</p> <p>If the consumer thinks there is a mistake on their Form 1095-B, advise them to contact their county human services agency to work with their CEW to correct any information on their account. CEWs can help change their address, name, date of birth, and months of coverage.</p> <p>County Offices: http://dhcs.ca.gov/COL</p> <p>Note:</p> <p>SCRs should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.</p> <p>SSI/SSP recipients:</p> <p>If the consumer or a member of their household gets Supplemental Security Income (SSI) or State Supplementary Payment (SSP), the consumer or the household member who gets SSI/SSP must contact the Social Security Administration (SSA) in person or by phone to update your information used by Medi-Cal.</p>

Note:

SCRs can refer the consumer to the following SSA contact resources:

Update SSA by phone: 1-800-772-1213

Update SSA in person: SSA local office locator website

<https://secure.ssa.gov/ICON/main.jsp>.

• **How do I update my contact information to ensure I receive my Form 1095-B?**

Consumers who are enrolled in the Medi-Cal program may contact their county human services agency CEW to verify or update their contact information for Medi-Cal.

By connecting with their CEW, they can discuss their personal information within the Medi-Cal Eligibility Data System (MEDS) and make changes to it as necessary. Note that their CEW may require additional personal information for identity verification.

County Offices: <http://dhcs.ca.gov/COL>

Note:

- Call representatives should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.
- Inform consumers receiving Supplemental Security Income (SSI) or State Supplementary Payment (SSP) to contact the Social Security Administration (SSA) in order to update their personal information and that SSA will not be able to provide a reprint of Form 1095-B. The consumer will have the option to request a reprint at their county human services agency.

SCRs can refer the consumer to the following SSA contact resources:

- SSA toll-free contact number: 1-800-772-1213.

- SSA local county office locator website

<https://secure.ssa.gov/ICON/main.jsp>

• **What changes do I need to report to make sure my information is up-to-date?**

Consumers must report changes to their home or mailing address and other contact information, income, household size, employment, and other health insurance coverage. These changes must be reported to the county human services agency within 10 calendar days from the date the change occurred.

Consumers that receive benefits through Social Security Administration (SSA) will be required to submit changes to their record through SSA.

	<p>Note:</p> <ul style="list-style-type: none"> • Call representatives should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL. <p>SSI/SSP recipients:</p> <p>If a consumer or a member of their household gets Supplemental Security Income (SSI) or State Supplementary Payment (SSP), the consumer or the household member who gets SSI/SSP must contact the Social Security Administration (SSA) in person or by phone to update your information used by Medi-Cal.</p> <ul style="list-style-type: none"> • Inform consumers receiving Supplemental Security Income (SSI) or State Supplementary Payment (SSP) that SSA will not be able to provide a reprint of Form 1095-B. The consumer will have the option to request a reprint at their county human services agency. <p>SCRs can refer the consumer to the following SSA contact resources:</p> <ul style="list-style-type: none"> • SSA toll-free contact number: 1-800-772-1213. • SSA local county office locator website - https://secure.ssa.gov/ICON/main.jsp <ul style="list-style-type: none"> • How do I locate my county human services agency? Consumers may locate their county human services agency by using the DHCS county listing web page. Agencies are listed by county and may include street addresses, telephone numbers, and webpages. <p>County Offices: http://dhcs.ca.gov/COL</p> <p>Note: Call representatives should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.</p>
<p>Coverage</p>	<p>How do I know if the Medi-Cal program I am or was enrolled in counts as minimum essential coverage?</p> <p>Full-scope Medi-Cal coverage meets the coverage requirement for most consumers. Nearly all consumers enrolled in the Medi-Cal program have full coverage, including those in pregnancy programs. The list below provides a few examples of Medi-Cal or state funded programs that do not meet the requirement:</p> <ul style="list-style-type: none"> • Medi-Cal with a Share of Cost • Restricted Medi-Cal, (sometimes called “emergency” Medi-Cal) • Family Planning, Access, Care, and Treatment (FPACT)

- Special treatment programs such as treatment for tuberculosis, dialysis, and parenteral hyper-alimentation
- State-funded full-scope coverage. This coverage is provided to immigrants who qualify for full scope Medi-Cal coverage but are federally eligible for restricted scope benefits, including immigrants who are subject to a five-year bar on federal full scope Medi-Cal eligibility.

For more information on Medi-Cal coverage, a consumer should contact their eligibility worker.

County Offices: <http://dhcs.ca.gov/COL>

Note: Call representatives should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.

- **What if I only had Medi-Cal for part of the year, will I still get Form 1095-B?**
Yes, DHCS is responsible for reporting all months of Medi-Cal coverage meeting the requirement for minimum essential coverage (MEC) to the Internal Revenue Service (IRS). DHCS must also provide a Form 1095-B to all consumers whose coverage was reported to the IRS. The form will show which months the consumer had MEC.
- **What if I lost my IRS Tax Form 1095-B or need another copy?**
Consumers may contact an eligibility worker at their county human services agency and request a reprint.

County Offices: <http://dhcs.ca.gov/COL>

Note:

- Call representatives should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.
- Inform consumers receiving Supplemental Security Income (SSI) or State Supplementary Payment (SSP) to contact the Social Security Administration (SSA) in order to update their personal information and that SSA will not be able to provide a reprint of Form 1095-B. The consumer will have the option to request a reprint at their county human services agency.

SCRs can refer the consumer to the following SSA contact resources:

- SSA toll-free contact number: 1-800-772-1213.
- SSA local county office locator website - <https://secure.ssa.gov/ICON/main.jsp>

- **What do I do regarding Form 1095-B if a member of my family has passed away?**

In the event that a consumer received MEC in the given tax year, but has passed away, a Form 1095-B will be sent to the last known address on file. If the responsible person did not obtain Form 1095-B for the deceased, with the appropriate documentation, they can go to the responsible county for the deceased and request a reprint of Form 1095-B. A forwarding address may be given if the Form 1095-B needs to be sent to a different address.

- **Is there anything I need to know about my foster child in regards to Form 1095-B?**

Yes. If the consumer is a foster parent, adoptive parent, or legal guardian that claims the child as a dependent on their tax return for the given tax year, they are liable for the shared responsibility payment. Parents who cannot claim the child as a dependent are not liable for the months they were responsible for the child.

If the adoption or placement of the child occurs during the given tax year, the consumer is only liable for the month following the adoption or placement through the end of the tax year.

Foster care or adoptive parents and children fall under the same rules regarding MEC and the individual mandate. If a foster parent, adoptive parent, or legal guardian has not received Form 1095-B for their child, they may request a reprint through an eligibility worker at their county human services agency.

SCRs please inform the consumer that all former foster youth, up to the age of 26, are eligible for free Medi-Cal and that former foster youth will always have minimum essential coverage.

County Offices: <http://dhcs.ca.gov/COL>

Note:

- Call representatives should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.
- Inform consumers receiving Supplemental Security Income (SSI) or State Supplementary Payment (SSP) to contact the Social Security Administration (SSA) in order to update their personal information and that SSA will not be able to provide a reprint of Form 1095-B. The consumer will have the option to request a reprint at their county human services agency.

SCRs can refer the consumer to the following SSA contact resources:

- SSA toll-free contact number: 1-800-772-1213.
- SSA local county office locator website - <https://secure.ssa.gov/ICON/main.jsp>

- **Are there any special considerations regarding Form 1095-B if I am a parent of a child who has entered foster care?**

Parents who had a child or children enter foster care may have not received Form 1095-B on behalf of their child or children. Until further guidance is received from the Centers for Medicare & Medicaid Services, DHCS will not issue or provide reprints of Form 1095-B to these parents.

- **What if I received Medicaid coverage for part of the year while living in another state?**

California's Medicaid program is known as Medi-Cal. If the consumer received Medicaid coverage in another state, the human services agency from that state will send Form 1095-B to the most recent address on record. It is important that the consumer report their current address to their former human services agency so that they send the Form 1095-B to their current address.

Consumers can find contact information for the Medicaid agency for each state at <http://www.medicaid.gov/medicaid-chip-program-information/by-state/by-state.html>.

- **What if I received Qualified Health Plan (QHP) coverage while living in another state for part of the year through that state's marketplace or through the Federally Facilitated Marketplace?**

If the consumer lived in another state and received QHP coverage through that state's marketplace or through the Federally Facilitated Marketplace (also known as healthcare.gov), they will receive Form 1095-A from the state or federal marketplace. It is important that they report their current address to that marketplace and the health plan that covered them so they send the Form 1095-A to their current address.

- To update their contact information with the federal marketplace: <https://www.healthcare.gov/reporting-changes/how-to-report-changes/>
- To update their contact information with a state marketplace that does not take enrollments through healthcare.gov: <https://www.healthcare.gov/marketplace-in-your-state/>

<p>Tax Questions</p>	<ul style="list-style-type: none"> <p>What will happen if I only had health coverage for part of the year? If the consumer had health coverage for only part of the year they may have to pay a tax penalty. Please refer them to www.IRS.gov/ACA to learn more about short health coverage gaps and other reasons they may be exempt from the penalty. The IRS also provides consumers with an Interactive Tax Assistant (ITA) tool that will help determine if they are eligible for a health coverage exemption.</p> <p>What is a tax penalty? Consumers may have to pay a tax penalty if they do not have qualifying health insurance (referred to as minimum essential coverage and they do not apply for and receive an exemption). If they do not have an exemption, consumers only pay 1/12th of the penalty for each month they didn't have coverage. Please note that some penalties are subject to a maximum amount.</p> <p>Please refer them to www.IRS.gov/ for more details on tax penalties.</p>
<p>2015</p>	<p>2% of their yearly household Modified Adjusted Gross Income (MAGI) above the amount at which you're required to file taxes, or \$325 per person (\$162.50/child; Maximum \$975) – whichever is greater.</p>
<p>2016</p>	<p>2.5% of their yearly household Modified Adjusted Gross Income (MAGI) above the amount at which you're required to file taxes or \$695 per person (\$347.50/child; Maximum \$2,085) – whichever is greater.</p>
	<ul style="list-style-type: none"> <p>I did not have health coverage for a month or more during the tax year. Where can I apply for an exemption from the tax penalty? For some exemptions, such as the exemption for a short gap in health coverage, the consumer will only need to fill in a code when they file taxes. See IRS Form 8965, Health Coverage Exemptions. Other exemptions require the consumer to apply by filling out one of the exemption forms available at https://www.healthcare.gov/fees/.</p> <p>If I am enrolled in a Medi-Cal program that does not count as minimum essential coverage, do I have to pay a tax penalty? There are many exemptions from the tax penalty. Some examples include:</p> <ul style="list-style-type: none"> Consumers with very low income Consumers in limited coverage Medi-Cal programs (i.e. share of cost) Undocumented immigrants who do not qualify for assistance <p>Consumers should consult with a tax professional to see if they qualify. They can also visit the following IRS webpage for information about all of the exemptions.</p>

- **Where can I get help filing my taxes?**

Consumers can get help from their local Taxpayer Assistance Center Office.

- Taxpayer Assistance [locator website](#)
- Taxpayer Assistance contact number: 1-800-829-1040.

Consumers can also consult their own tax professional/adviser or they can find an authorized e-file provider in their neighborhood on the [California Franchise Tax Board website](#). A California Authorized Consumer e-file Provider can help them look for a tax professional near their home, work, school, or other location. This tool will give them the name and contact information for tax professionals authorized to provide them with consumer e-file services.

Consumers can also get free tax assistance at a local **Volunteer Income Tax Assistance Site (VITA)**.

VITA services are for consumers who:

- have an annual income of \$54,000 or less;
 - have disabilities;
 - are elderly;
 - or are limited English-speaking.
- VITA contact number: 1-800-906-9887
 - VITA [online locator](#)

Note: The list of VITA offices is updated with more locations as tax season approaches. Instruct the consumer to check back in a few weeks to see if an office near the consumer has been added.

Consumers can also receive **IRS Taxpayer Services**.

The website offers “Help and Resources” for taxpayers who need it. The [IRS](#) also has a section with information about the Affordable Care Act. Help includes “Local Taxpayer Advocates” and “Low Income Taxpayer Clinics.”

The IRS has a variety of electronic filing options including free volunteer assistance, IRS Free File, commercial software and professional assistance. There is more information about [IRS filing](#) and options available.

- **I already filed my federal tax return with the IRS Form 1095-B that has incorrect information. Do I have to amend my federal tax return when I get the corrected IRS Form 1095-B?**

Depending on how the information was changed, the consumer may need to amend their taxes. The United States Department of Treasury intends to provide additional information to help tax filers determine whether they would benefit from filing amended returns. Consumers also may want to consult with their tax preparers to determine if they would benefit from amending.

DHCS highly recommends that consumers contact their county human services agency to work with their CEW to fix the wrong information on their record.

County Offices: <http://dhcs.ca.gov/COL>

Note:

- Call representatives should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.
- Inform consumers receiving Supplemental Security Income (SSI) or State Supplementary Payment (SSP) to contact the Social Security Administration (SSA) in order to update their personal information and that SSA will not be able to provide a reprint of Form 1095-B. The consumer will have the option to request a reprint at their county human services agency.

SCRs can refer the consumer to the following SSA contact resources:

- SSA toll-free contact number: 1-800-772-1213.
- SSA local county office locator website - <https://secure.ssa.gov/ICON/main.jsp>

- **Can I report to the IRS that I got health coverage before I get my Form 1095-B from Medi-Cal?**

Yes, consumers may self-attest their coverage while filing their taxes before getting Form 1095-B. Please note that the IRS may require some consumers to show proof for their coverage and due to this, DHCS strongly suggests consumers keep Form 1095-B for their records.

- **What if I did not get an IRS Form 1095-B but I filed my federal income taxes anyway without the information from the form?**

The IRS determined that consumers with government sponsored coverage may file their taxes without Form 1095-B and self-attest their coverage.

Consumers should get an IRS Form 1095-B in the mail before January 31 following the tax year. If they do not receive a Form 1095-B by the end of January and they would like Form 1095-B for their records, instruct them to contact their CEW at their county human services agency to request a reprint.

County Offices: <http://dhcs.ca.gov/COL>

Note:

- Call representatives should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.
- Inform consumers receiving Supplemental Security Income (SSI) or State Supplementary Payment (SSP) to contact the Social Security Administration (SSA) in order to update their personal information and that SSA will not be able to provide a reprint of Form 1095-B. The consumer will have the option to request a reprint at their county human services agency.

SCRs can refer the consumer to the following SSA contact resources:

- SSA toll-free contact number: 1-800-772-1213.
- SSA local county office locator website - <https://secure.ssa.gov/ICON/main.jsp>

Form 1095-B is not required to file taxes. However, please note that the IRS may require some consumers to show proof for their coverage and due to this, DHCS strongly suggests consumers keep Form 1095-B for their records.

- **If I do not regularly file taxes, is there a benefit to filing taxes this year?**
Even if consumers are not required to file taxes, consumers may have federal or state tax credits available to them for low to moderate income level households. One of these incentives is called the Earned Income Tax Credit (EITC) and is now available for both federal and California state taxes.
 - Click [here](#) for the federal EITC
 - Click [here](#) for the new California EITC

Also, if someone in the consumer's household receives a premium tax credits through Covered California (or through healthcare.gov or another state marketplace if they lived outside of California for any part of the tax year) they are required to file taxes.

When someone receives a premium tax credit and does not file taxes, Covered California will not continue to provide financial assistance in paying for their coverage.

If the consumer has questions regarding their premium tax credit or information on Form 1095-A, please direct them to Covered California.

- www.coveredca.com
- Covered California: 1-800-300-1506

	<ul style="list-style-type: none"> • Is there a penalty for having both a Form 1095-A from Covered California, and a Form 1095-B from Medi-Cal showing coverage for the same months during the tax year? The IRS rules regarding the Advanced Premium Tax Credit (APTC) state that a consumer who qualifies for minimum essential coverage is not eligible to also receive APTCs through Covered California. This means that if the consumer is found eligible for Medi-Cal and decides to continue to receive APTCs to use towards their Covered California plan, they may have to pay back some or all of those APTCs to the IRS. Please note that if the consumer was covered by both Covered California and Medi-Cal in 2015, the IRS will not penalize the consumer for overlapping health coverage for the 2015 tax year. <p>SCRs can refer the consumer to the following IRS resources:</p> <ul style="list-style-type: none"> • Facts about the Premium Tax Credit: https://www.irs.gov/affordable-care-act/individuals-and-families/the-premium-tax-credit <p>Return Preparer Best Practices: https://www.irs.gov/PUP/taxpros/best-practices_resolving_1095_conflicts.pdf?_ga=1.265554831.1023200377.1426703426</p> <ul style="list-style-type: none"> • I claim an adult dependent on my taxes. How can I get their Form 1095-B for tax filing purposes? If the responsible filer claims an adult as a dependent on their taxes and they are responsible for reporting the adult dependent’s health coverage, the responsible filer may need access to the adult dependent’s Form 1095-B. If they do, the adult tax dependent may provide the responsible consumer with their Form 1095-B by either providing them their form directly or by requesting to have their form sent directly to their filer. In order to submit a request, the adult dependent will have to contact their county human services agency and speak with a eligibility worker. It is important that that the consumer keep this form for their record as it contains proof of health coverage for the tax year. However, they are not required to submit a copy of the Form 1095-B with their taxes.
<p>Dispute Form 1095-B</p>	<ul style="list-style-type: none"> • I did not get Form 1095-B. How can I get a new form? There may be one of two reasons why the consumer did not get a Form 1095-B: <ul style="list-style-type: none"> • The mailing address we have on record may be incorrect • The consumer was enrolled in a Medi-Cal program that did not meet the requirement for Minimum Essential Coverage (MEC). <p>Advise the consumer contact to their county human services agency to work with their county eligibility worker to either update their mailing address or to learn more about the coverage they are receiving.</p> <p>County Offices: http://dhcs.ca.gov/COL</p>

	<p><u>Note:</u></p> <ul style="list-style-type: none"> • Call representatives should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL. • Inform consumers receiving Supplemental Security Income (SSI) or State Supplementary Payment (SSP) to contact the Social Security Administration (SSA) in order to update their personal information and that SSA will not be able to provide a reprint of Form 1095-B. The consumer will have the option to request a reprint at their county human services agency. <p>SCRs can refer the consumer to the following SSA contact resources:</p> <ul style="list-style-type: none"> • SSA toll-free contact number: 1-800-772-1213. • SSA local county office locator website - https://secure.ssa.gov/ICON/main.jsp
<p>Notice for Requested Action</p>	<ul style="list-style-type: none"> • I received a Notice for Requested Action in the mail. What is this notice and what does it mean for me? The Notice for Requested Action is a letter that the Department of Health Care Services sends to consumers whose record contains inconsistent information that prevents their record from being accepted by the Internal Revenue Service (IRS). The Department of Health Care Services (DHCS) reports to the IRS when consumers have Medi-Cal and should not be penalized for being uninsured. <p>The known types of causes preventing your information from being accepted are:</p> <ul style="list-style-type: none"> • Social Security Number (SSN) does not match with your name • Tax Identification Number (TIN) does not match with your name • First/Last Name is incorrect <p>Important</p> <p>Failure to respond or update your record may result in a tax penalty for not reporting your health coverage and may potentially affect your Medi-Cal benefits.</p> <p>NOTE:</p> <ul style="list-style-type: none"> • Please inform the beneficiary that the information we have on record is incorrect and the IRS is unable to pair their SSN or TIN with their name. They will have contact Medi-Cal to provide corrections in order to have their record sent to the IRS. • If you get your Medi-Cal or CalWORKs through your county, you will need to go to your local county human services agency to update your record.

- If you get your Medi-Cal through Supplemental Security Income (SSI) or Supplemental Security Payment (SSP), you will need to go to your local Social Security Administration district office to update any personal information on your Medi-Cal record.

County Offices: <http://dhcs.ca.gov/COL>

- Call representatives should access the County Office Listing resource and offer to provide the consumer the contact information directly in addition to the URL.
- Inform consumers receiving Supplemental Security Income (SSI) or State Supplementary Payment (SSP) to contact the Social Security Administration (SSA) in order to update their personal information and that SSA will not be able to provide a reprint of Form 1095-B. The consumer will have the option to request a reprint at their county human services agency.

SCRs can refer the consumer to the following SSA contact resources:

- SSA toll-free contact number: 1-800-772-1213.
- SSA local county office locator website - <https://secure.ssa.gov/ICON/main.jsp>

SCRs shall remind consumers that Xerox Call Center staff are not able to update consumer records and they must contact their county office or SSA in order to do so.



Form 1095-B Basics

1. What is the Form 1095-B?

Form 1095-B is an IRS document that shows you had health coverage considered Minimum Essential Coverage during the last tax year. As part of the Affordable Care Act the IRS requires most people to get health coverage that meets this requirement for the given tax year. This is called the “individual mandate.” People who do not have health coverage that meets the requirement may have to pay a tax penalty for being “uninsured.” If you are required to file taxes, you or your tax preparer will use the information on Form 1095-B as proof of health coverage for the tax year.

2. What information will be included on Form 1095-B?

The Form 1095-B will include the insured person’s:

- Name
- Address
- Social Security number (or date of birth, if not available)
- Months of Medi-Cal that meets Minimum Essential Coverage requirements

3. Are there any other types of 1095 IRS tax forms?

Yes. There are other IRS tax forms that are similar to Form 1095-B and you might get more than one type if you had other health coverage:

- Form 1095-A – If a household member gets or had health coverage through Covered California.
- Form 1095-B – If a household member gets or had health coverage through a government sponsor, like Medicaid (Medi-Cal), Medicare, or Veterans benefits. Households may receive more than one Form 1095-B for each type of coverage.
- Form 1095-C – If a household member was offered health insurance through a large employer.

Who Gets a Form 1095-B

4. Who in my household will receive Form 1095-B?

Each person who is or was enrolled in Medi-Cal that met the coverage requirement, at any time during 2015, will get his or her own Form 1095-B. Therefore, a household with more than one person covered by Medi-Cal may get a Form 1095-B for each person that had coverage.

Also, anyone in the household who was covered by Medicare and Medi-Cal will get a Form 1095-B for each type of coverage they had.

5. Will there be people in my household who have Medi-Cal but will *not* get Form 1095-B?

People who are enrolled in a Medi-Cal program that is not considered “minimum essential coverage,” such as restricted scope Medi-Cal benefits (also known as “emergency Medi-Cal”), Medi-Cal with a Share of Cost, or certain limited coverage



programs, will not get a Form 1095-B.

6. **How do I know if the Medi-Cal coverage I am getting or that I had counts as minimum essential coverage?**

Full-scope Medi-Cal coverage meets the coverage requirement. Nearly all people enrolled in the Medi-Cal program have full coverage, including those in pregnancy programs. The list below provides a few examples of Medi-Cal or state funded programs that do **not** meet the requirement:

- Medi-Cal with a Share of Cost
- Restricted Medi-Cal, covering only emergency services (sometimes called “emergency” Medi-Cal)
- Family Planning, Access, Care, and Treatment (FPACT)
- Special Treatment Programs such as treatment for Tuberculosis, Dialysis, and Parenteral Hyper-alimentation

For more information on your Medi-Cal coverage, contact your eligibility worker.

To find an office near you please go to the county human services agency listing at: <http://dhcs.ca.gov/COL>.

7. **If I am required to have a Form 1095-B, how will I get it?**

Form 1095-B will be mailed to you by January 31, 2016. A cover letter explaining the purpose of the form will be included.

8. **What if I only had Medi-Cal for part of the year, will I still get Form 1095-B?**

Yes, your form will show which months you had Medi-Cal. DHCS will report to the IRS all months of Medi-Cal coverage meeting the coverage requirements and will provide you with Form 1095-B for tax purposes.

9. **What will happen if I had Medi-Cal for part of the year and then I purchased a Covered California health insurance plan?**

You will get a Form 1095-B from Medi-Cal that will provide proof of insurance for the months you were covered by Medi-Cal and you will get a Form 1095-A from Covered California that will provide proof of insurance for the months of coverage they provided you.

10. **Some people in my home have Covered California and others have Medi-Cal, will the IRS Form 1095-B show my household members who are not enrolled in the Medi-Cal program?**

No. Medi-Cal will report each person’s months of coverage to the IRS separately and will send that person their own Form 1095-B. You will receive multiple Form 1095-Bs for each person in their family enrolled in Medi-Cal. If your family has a member enrolled in Covered California, they should expect to receive Form 1095-A from Covered California providing proof of their coverage from them.

11. **I’m a non-citizen but lawfully present in the United States and enrolled in Medi-Cal, will I still get an IRS Form 1095-B?**

Yes, lawfully present people (non-citizens) who are enrolled in health care coverage through Medi-Cal will get an IRS Form 1095-B.

For additional information about IRS MEC Reporting or Form 1095-B Returns, please visit DHCS’s webpage on Form 1095-B at <http://dhcs.ca.gov/1095>



Making Sure Your 1095-B Is Correct

12. How do I update my information to ensure I receive my Form 1095-B?

It is very important that we have your correct and current information on file. Contact your county eligibility worker to verify or update your contact information for Medi-Cal.

By connecting with your county eligibility worker, you can check the information on file and make changes if necessary. Note that your eligibility worker may require additional personal information for identity verification to protect your privacy.

To find an office near you please go to the county human services agency listing at: <http://dhcs.ca.gov/COL>.

If you or a member of your household gets Supplemental Security Income/State Supplementary Payment (SSI/SSP) benefits, then you should contact the Social Security Administration (SSA) to update your contact information.

SSA toll-free contact number: 1-800-772-1213.

To find an office near you please go to the SSA local county office locator website at <http://secure.ssa.gov/ICON/main.jsp>.

13. What changes do I need to report to make sure my information is up-to-date?

You must report changes to home or mailing address and other contact information, income, household size, employment, and other health insurance coverage must be reported to the county human services agency within 10 calendar days from the date the change occurred.

14. How do I locate my county human services agency?

You may locate your county human services agency by using the DHCS County listing web resource. Agencies are listed by county and may include street addresses, telephone numbers, and webpages.

What to Do With Your Form 1095-B

15. What do I need to do with my Form 1095-B?

When you get your Form 1095-B, please keep it with your other tax-related documents. Just like a W-2 or 1099 form, you will need to have it on hand if you prepare your own taxes, or you'll need to give it to the tax professional that will help prepare and file your taxes.

16. Why does Medi-Cal/DHCS send Form 1095-B to the IRS too?

Medi-Cal sends Form 1095-B to the IRS to validate months of health insurance reported by the person filing their taxes and to prevent a tax penalty.

17. Why did I get more than one Form 1095-B from Medi-Cal and what should I do with all of them?



Medi-Cal will mail a Form 1095-B for every person with health insurance that meets minimum essential coverage during the tax year 2015. Use each form to provide proof for all tax dependents and your spouse if filing jointly.

What If You Have Problems with Form 1095-B

18. If I need additional help with Form 1095-B, who can I contact?

If you need additional support, please call the Medi-Cal 1095-B Helpdesk at 1-844-357-0883 (for TTY, call 1-844-357-5709) for live support. Our helpdesk service can provide assistance in most languages. This is a free service

19. The information on IRS Form 1095-B does not have my correct information, how can I have Medi-Cal change or update it?

If you think there is a mistake on your Form 1095-B, contact your county human services agency to work with your county eligibility worker to fix any account information mistakes.

To find an office near you please go to the county human services agency listing at: <http://dhcs.ca.gov/COL>.

20. I did not get Form 1095-B, how can I get a new form?

The mailing address we have on record may be incorrect. Please contact your county human services agency to work with your county eligibility worker to update your mailing address.

To find an office near you please go to the county human services agency listing at: <http://dhcs.ca.gov/COL>.

To issue a new Form 1095-B, please ask your county eligibility worker to issue a new form that will be sent via postal mail.

If you or a member of your household gets Supplemental Security Income/State Supplementary Payment (SSI/SSP) benefits, then you should contact the Social Security Administration (SSA) to update your contact information.

SSA toll-free contact number: 1-800-772-1213.

To find an office near you please go to the SSA local county office locator website at <https://secure.ssa.gov/ICON/main.jsp>.

21. How do I get another copy of my Form 1095-B?

Please contact your county human services agency to work with your county eligibility worker. They will be able to reissue a new Form 1095-B to be sent to your home via postal mail.

To find an office near you please go to the county human services agency listing at: <http://dhcs.ca.gov/COL>.



22. What if I received Medicaid coverage for part of the year while living in another state?

California's Medicaid program is known as Medi-Cal. If you received Medicaid coverage in another state, the human services agency from that state will send Form 1095-B to your most recent address on record. It is important that you report your current address to the human services agency so that they send the Form 1095-B to your current address.

You can find contact information for the Medicaid agency for each state at <http://www.medicaid.gov/medicaid-chip-program-information/by-state/by-state.html>.

23. What if I received Qualified Health Plan (QHP) coverage while living in another state for part of the year through that state's marketplace or through the Federally Facilitated Marketplace?

If you lived in another state and received QHP coverage through that state's marketplace or through the Federally Facilitated Marketplace (also known as healthcare.gov), you will receive a 1095-A from the state or federal marketplace. It is important that you report your current address to that marketplace and the health plan that covered you so they send the Form 1095-A to your current address.

- Go to www.healthcare.gov to update your contact information with the federal marketplace.
- Go to state marketplace to update your contact information with a state marketplace that does not take enrollments through healthcare.gov at <https://www.healthcare.gov/marketplace-in-your-state/>.

Individual Mandate and Tax Penalty

24. What will happen if I only had health coverage for part of the year?

If you had health coverage for only part of the year you may get a tax penalty if you don't meet one of the exceptions. Please refer to www.irs.gov/ACA for more details on the individual mandate for health insurance and rules that apply to gaps in coverage, including information about getting an exemption from the penalty.

25. What is a tax penalty?

You may have to pay a tax penalty if you do not have qualifying health care insurance (referred to as Minimum Essential Coverage and you do not apply for and receive an exemption. See question #1 to learn more about what minimum essential coverage is?

If you do not have an exemption, you only pay 1/12th of the penalty for each month you don't have coverage. Please note that some penalties are subject to a maximum amount.

2015	2% of your yearly household Modified Adjusted Gross Income (MAGI) above the amount at which you're required to file taxes, or \$325 per person (\$162.50/child) – whichever is greater.
2016	2.5% of your yearly household Modified Adjusted Gross Income (MAGI) above the amount at which you're required to file taxes or \$695 per person (\$347.50/child) – whichever is greater.



26. I did not have health coverage for a month or more in 2015. Where can I apply for an exemption from the tax penalty?

For some exemptions, such as the exemption for a short gap in health coverage, you will only need to fill in a code when you file taxes. See IRS Form 8965, Health Coverage Exemptions. Other exemptions require you to apply by filling out one of the exemption forms available at www.healthcare.gov.

IRS Exemptions: <https://www.healthcare.gov/health-coverage-exemptions/exemptions-from-the-fee/>

27. If I am enrolled in a Medi-Cal program that does not count as full health coverage, do I have to pay a tax penalty?

There are many exemptions from the tax penalty. Some examples include: exemptions for people with very low income, exemptions for people in limited Medi-Cal programs such as share of cost, exemptions for undocumented immigrants who do not qualify for assistance, and more. You should consult with a tax professional to see if you qualify. You can also visit the following IRS webpage for information about all of the exemptions.

IRS Exemptions: <https://www.healthcare.gov/health-coverage-exemptions/exemptions-from-the-fee/>

Tax Filing Help

28. Where can I get help filing my taxes?

You can get help from your local Taxpayer Assistance Center Office. To find an office near you, visit the locator website or call 1-800-829-1040.

Taxpayer Assistance locator: <https://apps.irs.gov/app/officeLocator/index.jsp>

You can consult your own tax professional/adviser. Or, you can find an authorized e-file provider in your neighborhood on the **California Franchise Tax Board** website. A California Authorized Individual e-file Provider can help you look for a tax professional near your home, work, school, or other location. This tool will give you the name and contact information for tax professionals authorized to provide you with individual e-file services.

Franchise Tax Board: <https://www.ftb.ca.gov/online/ero/index.asp>

You can also get free tax assistance at a local **Volunteer Income Tax Assistance Site (VITA)** for people **who generally has an annual income of \$54,000 or less, persons with disabilities, the elderly and limited English speaking taxpayers**. To help find the nearest office, you can call 1-800-906-9887 or go to <http://irs.treasury.gov/freetaxprep/>.

Please note that the list of VITA offices is updated with more locations as tax season approaches. Check back in a few weeks to see if an office near you has been added.

Or, you can get help directly from the IRS website. The website offers “Help and Resources” for taxpayers who need it. The IRS also has a section with information about the Affordable Care Act. Help includes “Local Taxpayer Advocates” and “Low Income Taxpayer Clinics.” You or your tax professional should consider preparing and filing your



tax return electronically. Using tax preparation software is the easiest way to file a complete and accurate tax return. The IRS has a variety of electronic filing options including free volunteer assistance, IRS Free File, commercial software and professional assistance. There is more information about IRS filing and options are available.

IRS Affordable Care Act Tax Provisions: <https://www.irs.gov/Affordable-Care-Act>
IRS Filing: <https://www.irs.gov/Filing>

29. I already filed my federal tax return with the IRS Form 1095-B that has incorrect information, do I have to amend my federal tax return when I get the corrected IRS Form 1095-B?

The corrected Form 1095-B indicates that Medi-Cal has updated your correct information to the IRS. Depending on how your information was changed you may need to amend your taxes. The United States Department of the Treasury intends to provide additional information to help tax filers determine whether they would benefit from filing amended returns. Consumers also may want to consult with their tax preparers to determine if they would benefit from amending. See question #33 for more information.

We highly recommend that you do not use an incorrect Form 1095-B to file your taxes if you believe the information is wrong and must be fixed. Please contact your county human services agency to work with your county eligibility worker. They will be able to work with you to resolve any issues with your account and reissue a new Form 1095-B to be sent to your home via mail.

If you choose not to amend, the IRS may contact them following its normal procedures in cases where additional tax is due. The IRS does not expect this situation to be common.

To find an office near you please go to the county human services agency listing at: <http://dhcs.ca.gov/COL>.

30. Can I report to the IRS that I got health coverage before I get my Form 1095-B from Medi-Cal?

Yes, you may file your taxes before getting your Form 1095-B, you may also be required to show your Form 1095-B as proof for your coverage to the IRS. Please save your Form 1095-B for your records.

31. What if I never got an IRS Form 1095-B but I filed my federal income taxes anyway without the information from the form?

Consumers should get an IRS Form 1095-B in the mail by or around January 31. If you do not receive a Form 1095-B by early February, contact your eligibility worker at your county human services agency to request one.

Although Form 1095-B is not required to file your taxes, it is used to show proof of your minimum essential coverage. Please keep your Form 1095-B for your records. The IRS may require you to show proof of your coverage and will ask that you send them a copy or may require you to amend your taxes.

To find an office near you please go to the county human services agency listing at: <http://dhcs.ca.gov/COL>.



32. If I do not regularly file taxes, is there a benefit to filing taxes this year?

Even if you are not required to file taxes, you may have federal or state tax credits available for low to moderate income level people. One of these incentives is called the Earned Income Tax Credit (EITC) and is now available for both federal and California state taxes. Follow the links below to see if you qualify for these credits.

Federal: <https://www.irs.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit>
State: <https://www.ftb.ca.gov/individuals/faq/net/900.shtml>

Also, if you or someone in your household qualifies for premium tax credits through Covered California (or through healthcare.gov or another state marketplace if you lived outside of California for any part of the tax year) you are required to file taxes.

When someone receives a premium tax credit and does not file taxes, Covered California will not continue to provide financial assistance in paying for their coverage.

33. What do I do if a member of my family has passed away in regards to Form 1095-B?

In the event that a family member or a person you are responsible for has passed away, and that person received MEC, an IRS Tax Form 1095-B will still be sent to the last known address on file. If you did not obtain Form 1095-B for the deceased, with the appropriate documentation, you may go to the responsible county for the deceased and request a reprint for Form 1095-B. A forwarding address may be given, if the Form 1095-B needs to be sent to a different address.

34. Are there any special considerations for my foster child in regards to Form 1095-B?

Children enrolled in foster care fall under the same rules regarding MEC and the individual mandate. If you are a foster parent or a legal guardian of a foster child and you have not received Form 1095-B for your foster child, you may request a reprint through an eligibility worker at your county human services agency. A forwarding address may be given, if the Form 1095-B needs to be sent to a different address.

To find an office near you please go to the county human services agency listing at: <http://dhcs.ca.gov/COL>.

35. Are there any special considerations regarding Form 1095-B if I am a parent of a child who has entered foster care?

Parents who had their child or children enter foster care may have not received Form 1095-B on behalf of their child or children. Until further guidance is received from the Centers for Medicare & Medicaid Services, DHCS will not issue or provide reprints of Form 1095 B to these parents.