



Affordable Care Act Topics

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ACA Information Center for Tax Professionals

Keep up-to-date on the latest ACA news by visiting our [What's Trending](#) page.

ACA Executive Order and Current Tax Filing Season

The IRS is currently reviewing the Jan. 20, 2017, executive order to determine the implications. Taxpayers should continue to file their tax returns as they normally would.

The instruction for individual taxpayers involving the Affordable Care Act has been to indicate on their Form 1040 filing whether they had health insurance, an exemption from coverage or made a shared responsibility payment. In recent years, tax returns silent in that regard were still processed. This year, the IRS put in place system changes that would reject tax returns during processing in instances where the taxpayer didn't provide that information.

The recent executive order directed federal agencies to exercise authority and discretion available to them to reduce potential burden. Consistent with that, the IRS has decided to make changes that would continue to allow electronic and paper returns to be accepted for processing in instances where a taxpayer doesn't indicate their coverage status.

However, legislative provisions of the ACA law are still in force until changed by the Congress, and taxpayers remain required to follow the law and pay what they may owe.

Processing silent returns means that taxpayer returns are not systemically rejected by the IRS at the time of filing, allowing the returns to be processed and minimizing burden on taxpayers, including those expecting a refund. When the IRS has questions about a tax return, taxpayers may receive follow-up questions and correspondence at a future date, after the filing process is completed. This is similar to how we handled this in previous years, and this reflects the normal IRS post-filing compliance procedures that we follow.

IRS Extends Due Date for Employers and Providers to Issue Health Coverage Forms to Individuals

On November 18, 2016, the IRS extended the 2017 [due date](#) for providing 2016 health coverage information forms to individuals. Insurers, self-insuring employers, other coverage providers, and applicable large employers now have until March 2, 2017 to provide Forms 1095-B or 1095-C to individuals, which is a 30-day extension from the original due date of January 31.

The due dates for filing 2016 information returns with the IRS remain unchanged for 2017. The 2017 due dates are February 28 for paper filers and March 31 for electronic filers.

Due to these extensions, individuals may not receive Forms 1095-B or 1095-C by the time they are ready to file their 2016 individual income tax return. While information on these forms may assist in preparing a return, the forms are not required to file. Taxpayers can prepare and file their returns using other information about their health insurance and do not have to wait for Forms 1095-B or 1095-C to file.

Information for Your Individual Client

- [Publication 5243](#)-Health Care Law Reminder-Affordable Care Act Section 1502(c)
- What is [Minimal Essential Coverage](#) (MEC)?
 - Does my client qualify for an [exemption from MEC](#)?
- What is the [Premium Tax Credit](#)?/FAQs/Interactive Tax Assistant (ITA)
 - Why it is important to [report life & income changes to the Marketplace](#) (Exchange)
- When would my client need to make an [Individual Shared Responsibility Payment](#) (ISRP)?/FAQs/Interactive Tax Assistant (ITA)
 - [Publication 5209](#) - Preparing your 2014 Return - the shared responsibility payment
- What is a [coverage month](#) for the Shared Responsibility Payment? see FAQ 19
- Who is included in a [tax household](#)?
- What amounts are included in [household income](#)?
- Does my client need to file and pay [Net Investment Income Tax](#)?/FAQs
- What documentation or proof of insurance coverage does my client have to provide? See the proof of insurance section on our [Gathering Your Health Coverage Documentation](#) page.

Information for Your Business Client

- Excise Tax Moratorium - [Consolidated Appropriations Act, 2016](#) (12/18/2015)
- What are the [Employer Shared Responsibility Provisions of ACA](#)?/FAQs
 - [Publication 5200](#) - Affordable Care Act: What employers need to know
 - [Publication 5196](#) - Understanding employer reporting requirements of the health care law
- Is my client an [Applicable Large Employer](#) (ALE)?
 - [Applicable Large Employer Information Center](#)
 - [Publication 5208](#) - Are you an applicable large employer?
- Who should my client count as [full time employees](#) (FTE)?
- Does your business have [50 or more full-time equivalent \(FTE\) employees](#)?
- Does your business have [fewer than 50 full-time equivalent \(FTE\) employees](#)?
- Does your client qualify for the [Small Business Health Care Tax Credit](#)?



HealthCare.gov
Get more information about the Affordable Care Act from the Department of Health & Human Services.

[Go to HealthCare.gov](#) >

Information Reporting Requirements

- What are the [information reporting requirements](#) for applicable large employers?
 - [Publication 5196](#) – Affordable Care Act: Reporting Requirements for Applicable Large Employers
- What are the [information reporting requirements](#) for Providers of Minimum Essential Coverage?
 - [Publication 5215](#) – Affordable Care Act: Responsibilities for Health Coverage Providers
- What are the electronic filing requirements for employers and providers that must file 250 or more [ACA Information Returns](#), Form 1095-B or 1095-C?
 - [Publication 5165](#) – Guide for Electronically Filing Affordable Care Act (ACA) Information Returns

Information for Your Payroll Client

- How does my client [report Employer Sponsored Health Coverage on Form W-2?](#)
- How does my client [report the Additional Medicare Tax on Form W-2?](#) see FAQ 52
- How does my client [report the Additional Medicare Tax on Form 941?](#) see FAQ 51

General Resources

- [Affordable Care Act \(ACA\) Tax Provisions](#)
- [Applicable Large Employer Information Center](#)
- [Tax Forms, Instructions & Multi-Media](#)
- How does disclosure or use of tax information under [Section 7216 relate to ACA?](#)
- Affordable Care Act Return Preparer Best Practices
 - [Individual Shared Responsibility Provision – § 5000A](#)
 - [Premium Tax Credit \(PTC\) – § 36B](#)
 - [Small Business Health Care Tax Credit – §45R](#)
 - [Notification of nonenrollment - §1502\(c\)](#)
 - [Resolving Information Form 1095 Conflicts](#)

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