

IRS News Release

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IRS Offers Health Care Tax Tips to Help Individuals Understand Tax Provisions in the Affordable Care Act

IR-2014-19, Feb. 25, 2014

WASHINGTON — The Internal Revenue Service is offering educational Health Care Tax Tips to help individuals understand how the Affordable Care Act may affect their taxes.

The IRS has designed the [Health Care Tax Tips](#) to help people understand what they need to know for the federal individual income tax returns they are filing this year, as well as for future tax returns. This includes information on the Premium Tax Credit and making health care coverage choices.

Although many of the tax provisions included in the law went into effect on Jan. 1, 2014, most do not affect the 2013 tax returns.

The Health Care Tax Tips, which are now available at IRS.gov/aca, include:

- **IRS Reminds Individuals of Health Care Choices for 2014** — Find out what you need to know about how health care choices you make for 2014 may affect your taxes.
- **The Health Insurance Marketplace - Learn about Your Health Insurance Coverage Options** — Find out about getting health care coverage through the Health Insurance Marketplace.
- **The Premium Tax Credit** — Learn the basics of the Premium Tax Credit, including who might be eligible and how to get the credit.
- **The Individual Shared Responsibility Payment – An Overview** — Provides information about types of qualifying coverage, exemptions from having coverage, and making a payment if you do not have qualifying coverage or an exemption.
- **Three Timely Tips about Taxes and the Health Care Law** — Provides tips that help with filing the 2013 tax return, including information about employment status, tax favored health plans and itemized deductions.
- **Four Tax Facts about the Health Care Law for Individuals** — Offers basic tips to help people determine if the Affordable Care Act affects them and their families, and where to find more information.
- **Changes in Circumstances can Affect your Premium Tax Credit** — Learn the importance of reporting any changes in circumstances that involve family size or income when advance payments of the Premium Tax Credit are involved.

In addition to Health Care Tax Tips, the IRS.gov/aca website offers informative flyers and brochures, Frequently Asked Questions and in-depth legal guidance regarding the tax provisions of the Affordable Care Act.

Individuals interested in receiving copies of IRS tax tips via email on a variety of topics, including the Affordable Care Act, can subscribe at www.irs.gov/uac/Subscribe-to-IRS-Tax-Tips.