

# IRS News Release

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Media Relations Office

Washington, D.C.

Media Contact: 202.317.4000

[www.irs.gov/newsroom](http://www.irs.gov/newsroom)

Public Contact: 800.829.1040

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## New YouTube Videos Provide Tips on Health Care, Tax Returns

### **IRS YouTube Video:**

IRS Commissioner: Individual Shared Responsibility Provision: [English](#)

IRS Commissioner: Premium Tax Credit-Changes in Circumstances: [English](#)

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WASHINGTON — The Internal Revenue Service announced the availability of several new YouTube videos to help taxpayers get important information about the Affordable Care Act and tax return filing.

The new videos, which are part of a series on the [IRS YouTube channel](#), feature IRS Commissioner John Koskinen discussing the premium tax credit and the individual shared responsibility provision. These provisions of the Affordable Care Act will affect people's tax returns next year when they file their 2014 returns.

In the video about the premium tax credit, the Commissioner talks about how it can help make purchasing health care through the Health Insurance Marketplace more affordable for people with moderate incomes.

"You can get advance payments of the premium tax credit paid directly to the insurance company to lower your monthly premium, or you can apply for the premium tax credit when you file your tax return for 2014," Koskinen said.

In the video about the individual shared responsibility provision, Koskinen discusses important facts about coverage requirements, coverage exemptions and the individual shared responsibility payment. He covers who must make a payment, who is eligible for exemptions, and what people need to do when filing their tax return.

"For most people, filing their returns in the spring of 2015 is going to be fairly simple – with regard to this issue, and that is they'll simply check a box indicating that they have qualifying insurance or they'll indicate that they're eligible for an exemption. Otherwise, they'll calculate their shared responsibility payment and add it to their tax return," Koskinen explained in one segment of the video.

IRS videos explaining the premium tax credit, the individual shared responsibility provision, and the small business health care tax credit are on the [IRS Health Care video playlist](#). Additional videos about the Affordable Care Act will be available soon.

Health care videos are among those available on the IRS YouTube channel. Taxpayers have viewed IRS videos nearly 8 million times.

More information on the tax provisions of the Affordable Care Act is available at [IRS.gov/aca](https://www.irs.gov/aca), where you can also find Health Care Tax Tips. You can also [subscribe to IRS Tax Tips](#) to get these easy-to-read tips by e-mail from the IRS.