

## **Affordable Care Act - Notification of nonenrollment - §1502(c)**

### **Return Preparer Best Practices**

Under the Affordable Care Act §1502(c), the IRS must notify certain taxpayers about the health insurance options available through the Health Insurance Marketplaces. This includes notifying taxpayers who file individual income tax returns and who are not enrolled in minimum essential coverage.

We need your help as our tax partners to help us get the word out to taxpayers – when they file - about health insurance coverage options available from the Health Insurance Marketplaces.

We're asking that you include this statement in your acknowledgement, acceptance or confirmation of filing messages for tax year 2015 tax returns:

**Reminder from the IRS:** If you need health coverage, visit [HealthCare.gov](http://HealthCare.gov) to learn about health insurance options that are available for you and your family, how to purchase health insurance, and how you might qualify to get financial assistance with the cost of insurance.

It's important to remember that taxpayers who don't have health insurance coverage or exemption from the coverage requirement are required to make an individual shared responsibility payment when they file.

Informing taxpayers, at the time of filing, about their coverage options through the Health Insurance Marketplaces may provide an opportunity for them to enroll in Marketplace coverage and avoid a shared responsibility payment next year.

The IRS plans to add the statement, where appropriate, to IRS.gov webpages, instructions, publications, notices and letters. We'll also be discussing the statement during our filing season meetings and placing it in external products that we develop.