

Sample article for organizations to use to reach customers (399 Word Count)

Post the following article on your websites and/or use in other communication vehicles to help your customers learn about individual shared responsibility payments.

What you need to know about Individual Shared Responsibility Payments

Like last year, if you, your spouse and dependents had health insurance coverage all year, you will indicate full year coverage by simply checking a box on your tax return.

For any month during the year that you or anyone on your return does not have [minimum essential coverage](#) or an exemption from the coverage requirement, you are required to make an individual shared responsibility payment when you file your tax return.

You are not required to make a payment if you had coverage or a coverage exemption for each month of the year.

If you did not have coverage and your income was below the tax filing threshold for your filing status, you qualify for a [coverage exemption](#), and you should not make a payment.

If you are not a U.S. citizen or national, and are not lawfully present in the United States, you are exempt from the individual shared responsibility provision and do not need to make a payment. For this purpose, an immigrant with Deferred Action for Childhood Arrivals status is considered not lawfully present and therefore is exempt. You may qualify for this exemption even if you have a Social Security number.

If you are responsible for the individual shared responsibility payment, you'll pay it with your tax return. The amount due is reported on Form 1040 in the Other Taxes section, and in the corresponding sections of Form 1040A and 1040EZ. You only make a payment for the months you or your dependents did not have coverage or qualify for a coverage exemption.

To learn more, visit the [Reporting and Calculating the Payment page](#) on IRS.gov/aca, or use our Interactive Tax Assistant tool, [Am I Eligible for a Coverage Exemption or Required to Make an Individual Shared Responsibility Payment?](#)

Posted April 1, 2016

NOTE TO EDITOR: Below are links to help taxpayers find the information they need.

On Twitter? Send these Tweets:

- You may be eligible to claim an exemption from the requirement to have #HealthCare coverage go.usa.gov/cUH2P #IRS #tax
- Ready to file your #tax return? Find out more about #HealthCare coverage exemptions & payments go.usa.gov/cUH2P #IRS