

How ACA could be reported on the Tax Return

If the taxpayer had:	The return should show:
MEC – full year: If everyone on the tax return has MEC,	The Full-year coverage box should be checked and Form 1040, Line 61 should be blank.
MEC part year – SRP part year: If someone had part-year coverage and no exemption,	There should be an SRP payment amount on Form 1040, Line 61.
MEC part year – Exemption part year: If someone had part-year coverage & an exemption,	Form 1040, Line 61 should NOT show a payment amount and Form 8965 is included in the tax return.
No MEC for the year – Exemption: If the coverage exemptions cover the entire period of time the individual(s) lacked MEC,	Form 1040, Line 61 should NOT show a payment amount and Form 8965 is included in the tax return.
NO MEC for the year-No Exemption: If someone did not have coverage & did not have an exemption,	Form 1040, Line 61 should show a shared responsibility payment amount.
MEC, SRP, and Exemption: if someone had all three for a tax year,	Form 1040, Line 61 will show a payment for the months without MEC or an Exemption. Form 8965 should be included in the tax return for the months with an exemption.