

Mandatory ACA Questionnaire

This **MUST** be submitted before your tax return can be completed!

Part 1 – Did you, **the Taxpayer**, have health insurance coverage for all 12 months of 2017?

Yes, through the Exchange (include Form 1095-A)

Yes, from another source:

Where is the coverage from? _____

(Name of Source/Employer and Insurance Company Name)

Did it provide Minimum Essential

Coverage?

Yes (include proof of coverage)

No

No, I did not have coverage for any months of 2017.

No, but I had coverage for some months of 2017 (complete chart in Part 5).

Minimum Essential Coverage – meets the Individual Responsibility Mandate, also includes marketplace policies, Medicaid, Medicare, etc.

Did your spouse (secondary taxpayer) have health insurance coverage for all 12 months of 2017?

Not Applicable.

Yes, it is the same as the primary taxpayer’s coverage.

Yes, but it is different from the primary taxpayer’s coverage (complete chart in Part 5).

No, my spouse did not have coverage for any months of 2017.

No, but my spouse had coverage for some months of 2017 (complete chart in Part 5).

Part 2 – Include only those which are part of your **TAX HOUSEHOLD.**

Tax Household – Taxpayer, Spouse and all individuals claimed as dependents on a single federal income tax return.

Not Applicable.

Yes, it is the same as primary taxpayer’s coverage.

Yes, but it is difference than the primary taxpayer’s coverage (complete chart in Part 5).

No, my dependent(s) did not have coverage for any months of 2017.

No, but my dependent(s) had coverage for some months of 2017 (complete chart in Part 5).

Health Care Affidavit

I/We understand that I/We have a legal requirement to have minimum essential health care coverage, as defined by the Affordable Care Act, which became effective on January 1, 2017, for myself and all dependent members of my household.

I/We certify that the information completed above and on Pages 2 and 3 (if required) is complete and accurate.

Taxpayer Signature

Date

Taxpayer Signature

Date

Office Use Only: Pages 2 and 3

Required

Not Required

(Preparer Initials)

(Preparer Initials)

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(Needed for those who did not have coverage for 12 full months of 2017 and other circumstances.)

Individual Shared Responsibility Payment – individuals must maintain Minimum Essential Coverage for all members of their tax household or make a payment with their federal income tax return.

Part 3
Exemptions from the Individual Shared Responsibility Payment (do not complete if ALL members of your tax household had Minimum Essential Coverage for ALL 12 months of 2017).

- Part of a recognized religious sect (include proof).
- Part of a health sharing ministry (include proof).
- Illegal Alien.
- Incarcerated (include proof).
- Member of Indian Tribe (include proof).
- Hardship Exemption Exemption Certificate Number _____

Exemption – some individuals may not have to make the individual Shared Responsibility Payment – many qualifying reasons require certificates to be applied for in advance.

Part 4 – Premium Tax Credit (do not complete if NO members of your tax household were covered through the Exchange for any months of 2017).

- Married Filing Separate
- Incarcerated
- An Illegal Alien
- Eligible to be claimed as a dependent on someone’s tax return

Premium Tax Credit – Tax credit to help make health coverage more affordable – only applies if you purchase coverage through the Exchange.

Were you eligible for (even if you did not

Affordable – individual’s share of the premium for the lowest cost self only plan is not greater than 9.5% of annual household income.

receive) Medicare, Medicaid or other state or local health insurance program?

- Yes
- No

Did you purchase health insurance on the Exchange?

- Yes
- No

Were you eligible for (even if you did not receive) health care coverage through the taxpayer or spouse’s employer?

- Yes
- Yes, but it did not satisfy the Individual Shared Responsibility Mandate because it either did not provide Minimum Essential Coverage or it was not deemed affordable for this purpose.
- No

Did you receive an Advanced Premium Tax Credit?

- Yes
- No

Advanced Premium Tax Credit is taken in the form of reduced monthly premiums and reconciled on the federal tax return. The taxpayer could be due an additional refundable credit amount or could have to repay excess advance payments.

Do any of these special situations apply to you?

- Adult nondependent children are part of my health insurance plan.
- There was a change in marital status this year.
- A dependent in my tax household can be claimed as an exemption on another taxpayer’s tax return.
- My health insurance policy covers individuals in two or more tax households.

Do any dependents in your tax household have income?

- No
- Yes **(Certain income for dependents must be included in the calculation for Premium Tax Credit, we MUST review this income before we can complete your tax return).**

- My dependent does not typically have to file a return
- My dependent has already filed a return (RAS needs to review a copy of the filed 2017 tax return).
- My dependent needs to file a return (RAS can prepare this return or if your dependent prefers to file elsewhere, we can review and return the tax documents for 2017).

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Part 5 – Coverage Worksheet (complete only if prompted from an earlier question) Place an X in the box for any month **With Coverage**

Individual	January	February	March	April	May	June
Taxpayer						
Spouse						
Dep 1-						
Dep 2-						
Dep 3-						
Dep 4-						
Individual	July	August	September	October	November	December
Taxpayer						
Spouse						
Dep 1-						
Dep 2-						
Dep 3-						
Dep 4-						

Describe coverage for each individual in your tax household (include proof).

Individual	Type of Coverage	From (Exchange/Employer/Other)
Taxpayer		
Spouse		
Dep 1-		
Dep 2-		
Dep 3-		
Dep 4-		

If any individual had more than one type of coverage or there are other situations we should be aware of, please write on the back of these pages.

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