IRS ACA Electronic Resources and Publications

IRS Affordable Care Act Individual Tax Provisions – landing page

Premium Tax Credit (36B):

- <u>Publication 5120</u> Your Credit, Your Choice Get it Now or Get it Later
- Publication 5121 Need help paying for health insurance premiums?
- FAQs Questions and Answers on the Premium Tax Credit
- Link to Regulations

Individual Shared Responsibility (5000A):

- <u>FAQs</u> Questions and Answers on the Individual Shared Responsibility Provision
- Link to Regulations

Health Care Tax Tips

- What do I need to know about the Health Care Law for my 2013 Tax Return?
 Health Care Tax Tip 2014-10, March 18, 2014
- What You Need to Know about the Amount of Health Insurance Reported on Form W-2
 Health Care Tax Tip 2014-09, March 13, 2014
- Small Business Health Care Tax Credit
 Health Care Tax Tip 2014-08, March 10, 2014
- Changes in Circumstances can Affect your Premium Tax Credit
 Health Care Tax Tip 2014-07
- Four Tax Facts about the Health Care Law for Individuals
 Health Care Tax Tip 2014-06, March 11, 2014
- Three Timely Tips about Taxes and the Health Care Law Health Care Tax Tip 2014-05, March 6, 2014
- The Individual Shared Responsibility Payment An Overview
 Health Care Tax Tip 2014-04
- The Premium Tax Credit
 Health Care Tax Tip 2014-03, February 25, 2014
- <u>The Health Insurance Marketplace Learn about Your Health Insurance Coverage Options</u> Health Care Tax Tip 2014-02, February 25, 2014
- IRS Reminds Individuals of Health Care Choices for 2014
 Health Care Tax Tip 2014-01, February 25, 2014
- IRS Website Explains Tax Provisions of the Health Care Law; Provides Guide to Online Resources

Health Care Tax Tip 2013-01, August 15, 2013