
2017 Health Care Organizer Questions for All Taxpayers

(See next page for Organizer)



Charles D Crockett, CPA PC
637 Whitetail Deer Ln
Crowley TX 76036
Phone: 817-295-0050
Fax: 817-887-1321
Email: charles.crockett@sbcglobal.net
Website: www.charlescrockettcpa.com

2017 Health Care Organizer Questions for All Taxpayers

Terminology

- Health insurance refers to minimum essential coverage that qualifies as health insurance under the Health Care Reform Act of 2010, and includes employer-sponsored coverage, insurance purchased in the individual marketplace, grandfathered health plans, and government plans such as Medicare and Medicaid.
- The Marketplace refers to the Health Insurance Exchange set up by your state (or federal government for states that did not set up their own exchange) where you can go online to shop for individual health insurance policies from a variety of insurance providers.
- Tax household refers to you the taxpayer, your spouse if filing a joint return, and everyone you can claim as a dependent on your tax return. It does not include an individual that somebody else can claim as a dependent (such as a former spouse), even if you are the one who purchased the health insurance for that individual. A member of your tax household does not necessarily have to live with you in your household (such as when you are the noncustodial parent of a child whom you claim as a dependent).

Health Care Questions

Yes	No	1) Did you have health insurance for you, your spouse (if filing jointly), and everyone that you can claim as a dependent for the entire year?	<p>If Yes, go to line 2. If No, go to line 3.</p> <p>Note: If line 1 is yes, provide copies of all Forms 1095-A, 1095-B, and 1095-C that you received from either the Marketplace, your employer, and/or your health insurance provider.</p>
Yes	No	2) Was your insurance coverage provided through the Marketplace?	<p>If Yes, go to line 3. If No (and line 1 above is yes), STOP here. Do not answer any more questions.</p>

Yes	No	3) For each member of your tax family, enter the applicable code for each month that describes the type of insurance (if any) each member had for that month: <ul style="list-style-type: none"> • Code 1. Employer-sponsored coverage. (Form 1095-C) • Code 2. Government plan such as Medicare or Medicaid. 	<ul style="list-style-type: none"> • Code 3. Individual policy including grandfathered plans, but not including plans purchased through the Marketplace. (Form 1095-B) • Code 4. Individual policy purchased through the Marketplace. (Form 1095-A) • Code 5. No health insurance coverage (or coverage does not qualify as minimum essential coverage). <p>Note: You are considered to have health insurance for any month in which you had health insurance for at least one day during that month.</p>
-----	----	---	--

Name	Full Year	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

- 4) For each member of your tax household where code (5) was entered, above, enter the applicable code for each month that describes why the tax household member did not have any insurance for that month.
- **Code C.** Tax household member was either (1) a U.S. citizen or resident alien who was physically outside the U.S. for at least 330 full days during any period of 12 consecutive months, (2) a U.S. citizen who was a bona fide resident of a foreign country for the entire year, (3) a bona fide resident of a U.S. territory, or (4) was not a U.S. citizen or U.S. national, and was not lawfully present in the U.S. during the year.
 - **Code D.** Member of a health care sharing ministry.
 - **Code E.** Member of a federally recognized Indian tribe or otherwise eligible for services through an Indian health care provider or Indian Health Service.
 - **Code F.** In jail, prison, or a similar penal institution or correctional facility.
 - **Code G.** Two or more family members' aggregate cost of self-only employer-sponsored coverage was more than 8.16% of household income, as was the cost of any available employer-sponsored coverage for the entire family or a resident of a state that did not expand Medicaid and household income was below 138% of the federal poverty line for your family size.
 - **Code H.** A member of the household was born or adopted during the year or died during the year.
- The Marketplace determined that a tax household member was a member of a recognized religious sect. List the Exemption Certificate Number (ECN) provided.*
 - The Marketplace found that a tax household member would have been determined ineligible for Medicaid solely because the state in which you resided did not participate in the Medicaid expansion under the Affordable Care Act. List the ECN provided.*
 - The Marketplace determined that a tax household member experienced a hardship that prevented you from obtaining coverage under a qualified health plan. List the ECN provided.*
 - The Marketplace determined that a tax household member did not have access to coverage that is considered affordable based on your projected household income. List the ECN provided.*
 - The Marketplace determined that a tax household member was enrolled in Medicaid coverage (1) provided to a pregnant woman that is not recognized as minimum essential coverage, (2) provided to a medically needy individual (Spend-down Medicaid or Share-of-Cost Medicaid) that is not recognized as minimum essential coverage, or (3) provided to a medically needy individual and were without coverage for other months because the spend-down had not been met. List the ECN provided.*
- * Provide the Exemption Certificate Number (ECN) received from the Marketplace. If you do not have an ECN, you need to obtain one from the Marketplace before you can file your return.

Health Care Questions continued

Yes	No	5) For line 3, was code (4) entered for any month for you or any member of your tax household?	If Yes , go to line 6. If No , STOP here and do not answer any more questions.
Yes	No	6) Did you or any member of your tax household receive an advance payment of the Premium Tax Credit (APTC) through the Marketplace?	If Yes , go to line 7. If No , STOP here and do not answer any more questions. File Form 8962, <i>Premium Tax Credit (PTC)</i> , to see if you qualify for the Premium Tax Credit (PTC). Note: If there was no APTC and your household income is above 400% of the Federal Poverty Level, you do not qualify for the PTC. Form 8962 is not needed, unless you or a tax family member received a Form 1095-A from the Marketplace.
Yes	No	7) For any month that code (4) was entered in line 3, did you or any tax household member qualify for health insurance through an employer plan or government sponsored plan such as Medicaid, TRICARE, or the Children's Health Insurance Program (CHIP)?	If Yes , for such tax household member, the PTC is not allowed for that month, even if the health insurance was purchased through the Marketplace for that month, and/or APTC was received for that month. See the Form 8962 instructions for Part II, line 10.
Yes	No	8) Do you have a Form 1095-A for each member of your tax household for the months in which code (4) was entered on line 3?	If Yes , go to line 9. If No , you need to contact the Marketplace to obtain a copy of Form 1095-A for each applicable tax household member, or, if another taxpayer (such as a former spouse) has the applicable Form 1095-A for such tax household member, you need to obtain a copy of Form 1095-A from that other taxpayer.
Yes	No	9) Did you or a member of your tax household share a policy with another taxpayer? For example, you purchased insurance for yourself and your two children, but a former spouse can claim one or both children on his/her tax return as a dependent.	If Yes , complete Part IV of Form 8962.
Yes	No	10) Did you get married during the tax year?	If Yes , see the Form 8962 instructions for Part V. This part of Form 8962 is not required, but this election may help to reduce the amount of excess APTC that must be repaid, if applicable.
Yes	No	11) Was there a change of address, or a new member added or subtracted from your tax household (such as the birth of a newborn or an adult child moving away), or a change in the number of personal exemptions claimed from what you had originally informed the Marketplace, or a change in the number of tax household members enrolled through the Marketplace, <i>and</i> you did not inform the Marketplace of these changes at the time of the change?	If Yes , see the Form 8962 instructions for Part II, line 10. If No , complete Form 8962 to determine the allowable PTC and whether any APTC must be repaid. Note: Informing your insurance company of a change in address or number of household members, or other change in circumstance is not the same as informing the Marketplace. In addition to notifying the insurance company, you must also notify the Marketplace whenever there is a change in circumstances. If the Marketplace was not informed, see the Form 8962 instructions for Part II, line 10.