

TO: Local District Commissioners, Medicaid Directors

FROM: Judith Arnold, Director
Division of Eligibility and Marketplace Integration

SUBJECT: IRS Tax Form 1095-B Guidance

ATTACHMENTS: Attachment I-IRS Tax Form 1095-B
Attachment II-Cover Letter to 1095-B

EFFECTIVE DATE: Immediately

CONTACT PERSON: Local District Support Units
Upstate (518) 474-8887 NYC (212) 417-4500

The purpose of this General Information System (GIS) message is to provide guidance to Local Departments of Social Services (LDSS) regarding the handling of consumer questions and returned mail relating to IRS Form 1095-B.

In January 2016, New York State Department of Health will mail one or more 1095-B forms (Attachment I) and an accompanying cover letter (Attachment II) to all individuals who were enrolled in Medicaid with Minimum Essential Coverage (MEC) and/or Child Health Plus (CHP) in the year 2015. Individuals with the following Medicaid coverage codes are considered to have been in receipt of MEC: 01, 02, 10, 11, 16, 19, 20, 21, 22, 23, 30, 31, 32, 33. All CHP coverage qualifies as MEC.

Form 1095-B is an IRS tax form that provides an individual with proof that he or she has qualifying health coverage satisfying the individual shared responsibility provision of the Affordable Care Act. The consumer is instructed to keep Form 1095-B for their records. If the individual is not required to file a tax return, the individual is not required to file a return solely to report having MEC.

If the individual had health insurance coverage from other sources, including, but not limited to, NY State of Health, Medicare Parts A or C, TRICARE, benefits from the Department of Veterans Affairs, or certain employer-sponsored health insurance, they may also receive IRS Tax Forms 1095-A and/or 1095-C from those sources.

The receipt of Form 1095-B may generate some questions. The New York State Department of Health helpline contact information will be provided on the 1095-B form and accompanying cover letter for general consumer inquiries. Consumer inquiries may be more specific. For example, if the consumer does not understand or agree with the information that is provided on Form 1095-B, they will be referred to their current or last known transaction district as recorded in eMedNY. The NYS helpline and the LDSS are not expected to respond to tax-related questions. Tax-related questions should be referred to www.IRS.gov.

Training will be provided to LDSSs on what to do if demographic corrections are necessary or if the consumer requests another copy of their Form 1095-B. If the consumer requires a change to past coverage, the change request for past coverage should be referred to your Local District Support liaison.

Finally, there may be instances of returned mail from households who have not yet advised the LDSS or NY State of Health of their new or corrected address. LDSSs and NY State of Health may receive returned mail, as the 1095-B correspondence will be populated with the return address of the consumer's last known transaction district. The LDSS and NY State of Health are instructed to follow current and usual returned mail procedures.

Please direct any questions to your Local District Support liaison.