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Inside This Issue

The Health Care Law - Getting Ready to File Your Tax Return

It's always a good idea to prepare early to file your federal income tax return. Certain provisions of the Affordable Care Act – also known as the Health Care Law – will probably [affect your federal income tax return](#) when you file this year.

You or your tax professional should consider preparing and filing your tax return electronically. Using tax preparation software is the easiest way to file a complete and accurate tax return. There are a variety of electronic [filing options](#), including free [volunteer assistance](#), IRS [Free File for taxpayers who qualify](#), [commercial software](#), and [professional assistance](#).

Here are five things you should know about the health care law that will help you get ready to [file your tax return](#).

Coverage requirements

The Affordable Care Act requires that you and each member of your family have [qualifying health insurance coverage](#) for each month of the year, qualify for [an exemption](#) from the coverage requirement, or make [an individual shared responsibility payment](#) when filing your federal income tax return.

Reporting requirements

Most taxpayers will simply check a box on their tax return to indicate that each member of their family had qualifying health coverage for the whole year. No further action is required.

[Qualifying health insurance coverage](#) includes coverage under most, but not all, types of health care coverage plans. Use the chart on [IRS.gov/aca](#) to find out if your insurance counts as qualifying coverage.

For a limited group of taxpayers -those who qualify for, or received advance payments of the premium tax credit - the health care law could affect the amount of tax refund or the amount of money they may owe when they file in 2015. Visit [IRS.gov/aca](#) to learn more about the premium tax credit.

Exemptions

You may be eligible to claim an [exemption](#) from the requirement

