

MEDICAID ALERT

March 26, 2021

IRS Tax Form 1095B will no longer be automatically
mailed to Medicaid consumers

The purpose of this Alert is to advise Providers, Hospitals, Client Representatives, and agencies that work with Medicaid consumers of the guidance provided by New York State to the NYC Department of Social Services (DSS) regarding the Internal Revenue Service (IRS) Form 1095-B. IRS Form 1095-B will no longer be automatically mailed to every individual enrolled in Medicaid, Child Health Plus (CHPlus) or Essential Plan (EP). IRS Form 1095-B will only be mailed to an individual if they request a copy of the form.

IRS Form 1095-B provides proof of an individual's qualifying health coverage, which satisfies the individual's shared responsibility provision of the Affordable Care Act (ACA). The original ACA legislation required consumers to use Form 1095-B to compute their federal tax liability and file their income tax return.

Prior to tax year 2020, the Department of Health automatically mailed one or more IRS Form 1095-B and an accompanying cover letter to all individuals who were enrolled in Medicaid or with Minimum Essential plan Coverage (MEC).

The U.S. Treasury Department and the IRS advised that because the individual shared responsibility payment for health coverage was reduced to zero beginning in tax year 2019, an individual no longer needs the information contained on IRS Form 1095-B to compute their federal tax liability or file an income tax return. States and other entities are relieved from the penalty associated with **not** providing a 1095-B to individuals.

The NYC Department of Health and NY State of Health websites include messaging to advise individuals of this change in policy. To request IRS Form 1095-B an individual can call 1-800-541-2831, send an email request to 1095B@health.ny.gov or send a request via postal mail to NY State of Health P.O. Box 11774 Albany, NY 12211.

Beginning with Tax Year 2020, DSS will no longer mail consumers IRS Form 1095-B. Consumers who contact DSS to request IRS Form 1095-B will be instructed to follow the process outlined in the paragraph above.

PLEASE SHARE THIS ALERT WITH ALL APPROPRIATE STAFF