



GOVERNMENT OF THE DISTRICT OF COLUMBIA

Important Tax Information

You are receiving the attached form (Form 1095-B, also known as the “Health Coverage Form”) because you or someone in your household received health coverage through the District of Columbia’s Medicaid, CHIP, DC Healthcare Alliance, or Immigrant Children’s Program (ICP). You are being provided this form so that you can document information about your health coverage to the federal Internal Revenue Service (IRS) and the District of Columbia Office of Tax and Revenue (OTR).

Effective January 1, 2019, all District resident taxpayers must provide documentation of their enrollment in health coverage that qualifies as “minimum essential coverage” to the District OTR when they file their tax forms. This information needs to be reported so you, or others in your household, will not need to pay the individual shared responsibility payment required under District law. In the District, enrollment in Medicaid or the ICP qualifies as minimum essential coverage. Although the District’s Health Care Alliance program does not qualify as minimum essential coverage, individuals who are enrolled in the Alliance program are exempt from the District’s individual shared responsibility payment and do not have to make any payment for the months they can document enrollment in the Alliance program – this form provides that documentation.

Form 1095-B is a form the IRS created to share standard information with taxpayers. It is also called a “Health Coverage Form.” The District also uses this form to document health insurance coverage for taxpayer residents. Form 1095-B shows the name of the covered individual(s) who received the minimum essential coverage and the months of coverage under the Medicaid, Immigrant Children’s, or Alliance Programs.

If you were enrolled in a private health insurance plan through DC Health Link, Form 1095-A will be provided to you by DC Health Link. **Please keep these forms for your records – you will need to submit them if you file taxes in the District.**

You may receive more than one Form 1095-A and/or Form 1095-B if during the year you:

- Had a plan from another health insurance marketplace
- Changed from the Medicaid program or Immigrant Children’s Program (ICP) to a DC Health Link Qualified Health Plan (QHP)
- Had family members enrolled in a different health plan through DC Health Link

Understanding Form 1095-B

IRS Form 1095-B has four (4) sections:

Part I: Responsible individual – this section reports information about the responsible individual (you), including your social security number and/or other identifying information of the taxpayer and the code for the type of coverage in which the covered individual was enrolled. Form 1095-B will be coded as “C”, Government–sponsored program.

Part II: Employer–Sponsored Coverage – this section may provide information about the employer sponsoring the coverage, if you had employer-sponsored health coverage. Employer sponsored coverage is health insurance coverage provided by an employer through employment for an employee and the employee’s family members. **This does not apply for covered months under the Medicaid program or the Immigrant Children’s Program.**

Part III: Issuer or other Coverage Provider – this section includes the information about the health coverage provider. In your case, the Department of Health Care Finance’s information will be listed.

Part IV: Covered Individuals – this section reports the name, social security number or taxpayer identification number (or date of birth), and months of coverage for each covered individual, including you and your family members, if appropriate.

If You Think We Made A Mistake or Have Questions

The information on your Form 1095-B is based on the eligibility records from the Department of Health Care Finance. If you believe the information on your Form 1095-B is incorrect or have any questions, you can contact us by:

- Phone at 202-727-5355
- By email at DHCF.1095B@dc.gov
- By mail:
 - Department of Human Services
 - Economic Security Administration
 - Form 1095-B Processing Unit
 - 645 H Street NE, 4th Floor
 - Washington, DC 20077-0555

- In person at any Service Center near you.

The Department of Health Care Finance and DC Health Link cannot provide tax advice. For information on filing a federal tax return, visit the IRS website at www.irs.gov/Filing. For more information from the IRS on the federal individual responsibility requirement, visit www.irs.gov/aca. For more information on filing a District tax return, visit www.MyTax.DC.gov or call (202) 727-4TAX (4829). For more information on the District’s individual responsibility requirement, visit <https://www.dchealthlink.com/individual-responsibility-requirement>.