

Affordable Care Act Checklist

Client Name

Individual Mandate		Yes	No	N/A or Comments
1	Did the taxpayer receive Form 1095-A, 1095-B, or 1095-C? If yes, skip to question 2.			
a	If not, did the taxpayer and spouse maintain health insurance at any point in the year?			
b	Was the insurance at least minimum essential coverage?			
2	Is the taxpayer entitled to claim dependents? If no, go to question 3.			
a	If yes, were each of the dependents covered by health insurance at any point in the year?			
b	Was the insurance at least minimum essential coverage?			
3	Were there any gaps or lack of coverage in the year for the taxpayer or any dependents? If no, go to question 4.			
a	If yes, was there more than one gap?			
b	Was any gap less than 3 months? If yes, the gap can qualify for a short coverage gap exception.			
4	Is the taxpayer required to file a tax return? If no, skip question 5. The taxpayer is exempt.			
5	If the taxpayer had gaps that do not meet the short coverage exception, is the taxpayer exempt during the gap while he or she was:			
a	Part of a recognized religious sect?			
b	Part of a health care sharing ministry?			
c	An illegal alien?			
d	Incarcerated?			
e	A member of an Indian Tribe?			
f	Not able to afford coverage? If so, explain how determined.			
g	Qualified for a hardship exemption?			
i	Do you have the exemption certificate number (ECN)? Tax returns without ECNs are rejected.			
Premium Tax Credit (PTC)		Yes	No	N/A or Comments
1	Is the taxpayer:			
a	Married filing separate?			
b	Incarcerated?			
c	An illegal alien?			
d	Eligible to be claimed as a dependent?			
Any "yes" answer generally renders the taxpayer ineligible for the PTC.				
2	Is the taxpayer's household income at least 100% but no more than 400% of the federal poverty level (FPL)? If no, skip to question 6. The taxpayer does not qualify for the PTC. However, see exceptions to Form 8962 for those below 100% FPL. If yes, go to question 3.			
3	Is the taxpayer eligible for any state or local health benefit program, such as Medicare or Medicaid? If yes, skip the rest of this section, the taxpayer does not qualify for the PTC. If no, go to question 4.			
4	Did the taxpayer purchase health insurance on the exchange? If no, the taxpayer does not qualify for a PTC, skip the rest of this section. If yes, go to question 5.			
5	Was the taxpayer eligible for health care coverage through the taxpayer's or taxpayer's spouse's employer? If no, go to question 6.			
a	If yes, did the taxpayer enroll?			
b	If the taxpayer did not enroll, did the plan offer minimum value and was affordable? If yes, the taxpayer does not qualify for a PTC.			

6	Did the taxpayer receive an advanced PTC (APTC)? If yes, file Form 8962 to reconcile the APTC with the actual credit.			
7	Does the taxpayer have Form 1095-A? If no, the taxpayer must furnish this form.			
8	Is there more than one tax family sharing the credit? Examples include adult nondependent children and new divorce or marriage situations.			
9	Is the taxpayer covered under a policy from the exchange in which someone else holds the policy?			
a	If yes, does the taxpayer claim him/herself?			
If both answers are yes, please provide Form 1095-A.				

Businesses		Yes	No	N/A or Comments
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1	Does the taxpayer have a business? If no, do not complete the rest of this section.			
2	Does the business have other owners?			
3	Does the business have employees?			

Businesses (cont.)		Yes	No	N/A or Comments
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4	Does the employer have 50 or more full-time equivalents?			
a	If yes, did the taxpayer offer health insurance?			
i	Was it affordable?			
ii	Did it provide minimum value?			
5	Does the taxpayer pay for individual health costs under a plan as described in Notice 2013-54?			
a	Is there more than one participant?			
b	Is this amount pre-tax?			
6	Did the taxpayer purchase insurance on the SHOP for employees?			
a	If yes, does the taxpayer have fewer than 25 full-time equivalent employees?			
b	If yes, is the average wage less than \$50,000?			

ADDITIONAL COMMENTS:

SIGNATURE: