

## Minimum Essential Coverage

The Affordable Care Act (ACA) mandates that most persons have “minimum essential coverage.” Each applicable person listed on your tax return must maintain such coverage. Details on the ACA in general and the meaning of “minimum essential coverage” can be found on the IRS web site at <https://www.irs.gov/Affordable-Care-Act/Individuals-and-Families/ACA-Individual-Shared-Responsibility-Provision-Minimum-Essential-Coverage>

Determining whether or not your coverage meets the ACA’s requirements is a benefits issue vs. a taxation issue, so please discuss with your health insurance provider before signing below.

If such coverage is not maintained, the ACA requires the assessment of a “shared responsibility payment” which is collected on the Form 1040. This annual payment can be as low as \$695 per adult and \$347.50 per child and as high as \$3,264 per person.

Please indicate your coverage status for 2018 below execute and provide this form with your tax source documents so that your tax return can be prepared accordingly. This gets very complicated very quickly, so hopefully you have maintained the appropriate coverage so that you are not subject to the ACA excise tax.

Please check the applicable line and sign/date below:

\_\_\_\_\_ Yes, all persons on my/our 2018 Form 1040 maintained “minimum essential coverage” for 2018.

\_\_\_\_\_ No, all persons on my/our 2018 Form 1040 did not maintain “minimum essential coverage” for 2018, and I will provide further details.

Taxpayer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Taxpayer Signature: \_\_\_\_\_ Date: \_\_\_\_\_