

## **IRS FORM 1095-B EXPLANATION**

The Affordable Care Act imposes penalties upon individuals who do not maintain minimum essential coverage. Form 1095-B is used to report information to the IRS and taxpayers about individuals who are covered by minimum essential coverage and therefore are not liable for the individual shared responsibility payment.

You will use the information on the Form 1095-B to complete Form 1040. You are not required to file Form 1095-B with the IRS.

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