IRS Affordable Care Act Individual Tax Provisions – landing page

**Premium Tax Credit (36B):**

- **Publication 5120** – Your Credit, Your Choice – Get it Now or Get it Later
- **Publication 5121** – Need help paying for health insurance premiums?
- **FAQs** – Questions and Answers on the Premium Tax Credit
- **Link to Regulations**

**Individual Shared Responsibility (5000A):**

- **FAQs** – Questions and Answers on the Individual Shared Responsibility Provision
- **Link to Regulations**

**Health Care Tax Tips**

- **What do I need to know about the Health Care Law for my 2013 Tax Return?**
  Health Care Tax Tip 2014-10, March 18, 2014
- **What You Need to Know about the Amount of Health Insurance Reported on Form W-2**
  Health Care Tax Tip 2014-09, March 13, 2014
- **Small Business Health Care Tax Credit**
  Health Care Tax Tip 2014-08, March 10, 2014
- **Changes in Circumstances can Affect your Premium Tax Credit**
  Health Care Tax Tip 2014-07
- **Four Tax Facts about the Health Care Law for Individuals**
  Health Care Tax Tip 2014-06, March 11, 2014
- **Three Timely Tips about Taxes and the Health Care Law**
  Health Care Tax Tip 2014-05, March 6, 2014
- **The Individual Shared Responsibility Payment - An Overview**
  Health Care Tax Tip 2014-04
- **The Premium Tax Credit**
  Health Care Tax Tip 2014-03, February 25, 2014
- **The Health Insurance Marketplace - Learn about Your Health Insurance Coverage Options**
  Health Care Tax Tip 2014-02, February 25, 2014
- **IRS Reminds Individuals of Health Care Choices for 2014**
  Health Care Tax Tip 2014-01, February 25, 2014
- **IRS Website Explains Tax Provisions of the Health Care Law; Provides Guide to Online Resources**
  Health Care Tax Tip 2013-01, August 15, 2013

As of 3/19/2014