



**North Carolina Department of Health and Human Services  
Division of Medical Assistance**

Pat McCrory  
Governor

Richard O. Brajer  
Secretary

Dave Richard  
Deputy Secretary for Medical Assistance

February 5, 2016

**Re: Minimum Essential Coverage Reporting (MEC), 1095-B, Update**

Dear County Director of Social Services:

On Dec. 14, 2015, a Dear County Director Letter was issued regarding the 1095-B reporting process. This letter includes updated information on the IRS Form 1095-B issued to beneficiaries. This letter also includes additional questions and responses below.

As a reminder, every U.S. employer/organization that provides Minimum Essential Coverage (MEC) to an individual during a tax year must file a 1095-B Information Return with the Internal Revenue Service. In addition to sending a 1095-B to the IRS, the Division of Medical Assistance is required to send a 1095-B to individuals who received Minimum Essential Coverage under the Medicaid/NC Health Choice programs. The 1095-B will serve as proof that the individual has received MEC in 2015. The form will indicate which months the individual received MEC in the tax year. MEC includes Medicaid and NC Health Choice. It does not include limited coverage groups such as Family Planning, MQB and cases in deductible status.

Families will begin receiving the IRS Form 1095-B in *February 2016*. All forms will be received by *March 31, 2016*. If beneficiaries have questions about their 1095-B form, they are instructed to contact the DMA call center at 888-245-0179. However, due to the high volume of forms, the county department of social services may experience an increase in calls from beneficiaries. Please ensure the beneficiary understands that it is not necessary to inquire about not receiving a form prior to *March 31, 2016*.

Beneficiaries may also visit the DHHS website at [ncdhhs.gov](http://ncdhhs.gov) or [irs.gov](http://irs.gov) for additional information regarding the IRS Form 1095-B. Listed below are two new questions and answers added to the DHHS website.

*When will I receive my 1095-B from Medicaid?*

The IRS has extended the deadline for mailing the forms to individuals who receive Medicaid or NC Health Choice during 2015. You should receive a 1095-B no later than March 31, 2016.

www.ncdhhs.gov  
Tel 919-855-4100 • Fax 919-733-6608  
Location: 1985 Umstead Drive • Kirby Building • Raleigh, NC 27603  
Mailing Address: 2501 Mail Service Center • Raleigh, NC 27699-2501  
An Equal Opportunity/ Affirmative Action Employer

Dear County Director of Social Services  
February 5, 2016  
Page 2 of 2

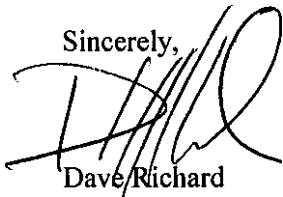
***Do I have to wait to file my taxes until I receive the 1095-B?***

No. Just as filing taxes for 2014, you do not need the form. You will need to provide health coverage information when you file taxes, but the form not required. If you have already filed your 2015 tax return when you receive the 1095-B, you should keep it with the rest of your tax records. Please visit [irs.gov](http://irs.gov) for more information and FAQs. Please consult a tax preparer or IRS for questions regarding your tax return requirements.

As a reminder, caseworkers will have the ability to reprint the 1095-B in NCFAS if the beneficiary has not received it after *March 31*". Counties may receive undeliverable mail with an enclosed 1095-B due to an incorrect address. The county caseworker must attempt to locate the beneficiary, update the new address and/or mail the 1095-B form. Follow procedures for "unable to locate" to identify a new address and before taking any negative action on an active case.

If you have any questions, please contact the Operational Support Team at [ost.policy.questions@dhhs.nc.gov](mailto:ost.policy.questions@dhhs.nc.gov)

Sincerely,

A handwritten signature in black ink, appearing to read "Dave Richard", written over the printed name.

Dave Richard