Return Service Requested

This is a corrected 1099HC and replaces any other 1099HC you may have received previously. We apologize for any inconvenience this may have caused.



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Form MA 1099-HC Individual Mandate Massachusetts Health Care Coverage

2022 Massachusetts Department of Revenue

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Member Frequently Asked Questions

Why am I getting this form?

You are getting this form to prove you have satisfied the Massachusetts Health Care Reform Act coverage requirements for tax year 2022.Do not throw this form away as you will need it when you file your taxes. The Massachusetts Department of Revenue has requested that all Massachusetts taxpayers attach a copy of their 1099-HC form to their 2022 state income tax filings.

Why do I need this form for my taxes?

The Massachusetts Health Care Reform Act (Chapter 58 of the Acts of 2006) intends to ensure that all residents of the state have health insurance provided through a combination of private and public, subsidized and unsubsidized programs. Residents of Massachusetts over the age of 18 are responsible for obtaining health insurance coverage that is available to them.

The regulations also require that either employers, carriers or other administrators of health plans provide members who are covered under health plans that meet the regulation's minimum creditable coverage requirements with the 1099-HC form as supporting documentation that the member is complying with the regulations. Information from the 1099-HC form will be used to complete your Massachusetts Schedule HC for the 2022 tax year. This same information is being provided to the Massachusetts Department of Revenue.

What is the Massachusetts Health Care Reform Act?

Passed in 2006, the Massachusetts Health Care Reform Act is designed to ensure that every Massachusetts resident has adequate health coverage by requiring Massachusetts residents to obtain health coverage that satisfies minimum guidelines and by imposing various reporting guidelines on Massachusetts employers.

In part, this act requires that all adult residents have health insurance meeting "minimum creditable coverage" standards. In addition, residents must provide proof of this coverage (via the 1099-HC form) or be subject to financial penalties, imposed through the individual's personal income tax return. For the 2022 tax year, penalties may be assessed for each month the resident is uninsured throughout the 2022 tax year, but shall not exceed 50% of the minimum monthly insurance premium for which an individual would have qualified through the Commonwealth Health Insurance Connector.

How will I know whether I have coverage meeting the minimum creditable coverage standards? The 2022 tax year 1099-HC form - a Massachusetts information form that serves as proof of health insurance coverage for Massachusetts adult residents - will identify the months for which you satisfied the Massachusetts Health Care Reform Act coverage requirements. A member is compliant for a particular month if he/she has been eligible for health insurance for 15 or more calendar days within that month. Information from this form will be used by the taxpayer to complete the Schedule 1099-HC that must be filed with his/her regular Massachusetts resident tax forms. If none of the boxes are checked, you may have been eligible for less than 15 days in a month with this carrier. However, this coverage, plus coverage through another carrier, may qualify for the over 15 days criteria.

Whom do I contact to correct information on this form or to request a new form? You should call the toll-free number on your plan identification card.

Where can I find additional information about this form or other aspects of the Massachusetts Health Care Reform Act?

You'll find additional information at the Massachusetts Department of Revenue website at http://www.mass.gov/dor.

This Q&A document is not intended to be legal advice and is provided solely as a courtesy to our members to help them understand the Form 1099-HC and how the Form is used. This document is not intended as a replacement for the "2022 Massachusetts Schedule HC Health Care Instructions and Worksheets" published by the Massachusetts Department of Revenue. Members with questions concerning the Form 1099-HC should consult with the Massachusetts Department of Revenue (www.mass.gov/dor) or their own tax professional.