



Susana Martinez, Governor
Brent Earnest, Secretary
Nancy Smith-Leslie, Director

INTERDEPARTMENTAL MEMORANDUM
MAD GI: 16-02
DATE:

TO: ISD AND MAD STAFF

FROM: *NLS* Nancy Smith Leslie, Director, Medical Assistance Division
MM Marilyn Martinez, Director, Income Support Division

BY: ~~RB~~ Roy Burt, Bureau Chief, Eligibility Bureau

RE: 1095B Health Coverage Form

The Human Services Department (HSD) is required, per the Affordable Care Act, to issue 1095B health coverage forms to individuals receiving full Medicaid coverage for any months during 2015. HSD has until March 31, 2016 to issue 1095B forms for 2015 Medicaid recipients. Subsequent years will require that the form be issued by January 31st.

HSD will be issuing the attached cover letter along with the 1095B form during March 2016. The cover letter explains what the form is, why recipients are receiving the form, and contact information should recipients have questions or need to reprint a form. All 1095B forms are pre-populated and issued based on information in Omnicaid. Under no circumstances should a manual form be issued.

The following link provides a question and answer about the 1095B form:
<https://www.irs.gov/Affordable-Care-Act/Questions-and-Answers-about-Health-Care-Information-Forms-for-Individuals>

Please direct all recipient inquiries to the contact information contained in the cover letter.

Attachments: 1095B Cover Letter
1095B Form

<DATE>

The New Mexico Human Services Department (HSD) is sending you this letter with an important form that you may need if you file taxes. **The form is called a 1095-B.** Below is some information about this form and why we are sending it to you.

What is this form?

- **The 1095-B is a tax form** that gives information about the full Medicaid coverage you or members of your household received in <FILL IN WITH CY ON ATTACHED FORM>.
- **The 1095-B form only gives information about full Medicaid.** Some types of Medicaid, like Family Planning and the Qualified Medicare Beneficiary (QMB) program, are not full Medicaid. People in your household who do not have full Medicaid will not be reported on the 1095-B. If you or members of your household have other health insurance besides Medicaid, you may also receive other health insurance tax documents like the 1095-A and 1095-C.
- **You may receive more than one 1095-B form.** Some of the people in your household may have their Medicaid coverage reported on a separate 1095-B form.
- **For more information** about the 1095-B tax form, please visit www.IRS.gov/aca.

Why are you receiving this form?

- **This form provides proof of your full Medicaid coverage in <FILL IN WITH CY ON ATTACHED FORM>.** HSD is required to send this form to your household and to send a copy of this form to the Internal Revenue Service (IRS).
- **If you file taxes, you need to tell the IRS if you had full Medicaid in 2015.** Receiving this form does **not** mean that you have to file taxes. Please go to <https://www.irs.gov/uac/Do-I-Need-to-File-a-Tax-Return%3F> to find out if you have to file taxes.
- **Keep the 1095-B form in your records.** You do not need to attach the form to your income tax return.
- **You may get a new form if your Medicaid eligibility changes for past months.** If, at some point during the year, you gain eligibility going back for months in <FILL IN WITH CY ON ATTACHED FORM>, HSD will create a new 1095-B form to show that your eligibility changed.

For more information about your Medicaid coverage, or if you think the information on this form is wrong, please call the Medicaid Member Services Call Center at 1-888-997-2583. You can also send questions to a Medicaid member services representative by visiting the Medicaid portal at <https://nmmedicaid.acs-inc.com> and clicking on 'Ask a Representative'.

You will be able to re-print this form by logging into the Medicaid portal at <https://nmmedicaid.acs-inc.com> after March 31, 2016.

<DATE>

El Departamento de Servicios Humanos del estado de Nuevo México (siglas en inglés HSD), le envía esta carta con un formulario importante adjunto que Ud. necesita para la declaración de sus impuestos. **El formulario se llama 1095-B.** Más abajo encontrará más información y por qué se lo enviamos.

¿ Qué es este formulario?

- **El formulario 1095-B es un formulario de impuestos,** que le da información sobre su cobertura completa de Medicaid de Ud. o de las personas que viven en su casa recibieron en <FILL IN WITH CY ON ATTACHED FORM>.
- **El formulario 1095-B solamente le da información sobre su cobertura completa de Medicaid.** Otros tipos de Medicaid, como los programas de Family Planning (Planificación Familiar) y Qualified Medicare Beneficiary (Beneficiario de Medicare Calificado) (siglas en inglés QMB), no son coberturas completas de Medicaid. Personas en su casa que no tengan cobertura de Medicaid completa no serán reportadas en el formulario 1095-B. Si Ud. o las personas que viven en su casa tienen otros seguros de salud, además de Medicaid, también recibirán los documentos para los impuestos de los otros seguros de salud como 1095- A y 1095-C.
- **Ud. puede recibir más de un formulario 1095-B.** Algunas personas que viven en su casa pueden tener Medicaid reportado en un formulario separado de 1095-B.
- **Para más información** sobre el formulario 1095-B, por favor visite www.IRS.gov/aca.

¿Por qué recibe Ud. este formulario?

- **Este formulario le proporciona prueba de cobertura de Medicaid completa <FILL IN WITH CY ON ATTACHED FORM>.** HSD debe mandarle este formulario a las personas que viven en su casa y al mismo tiempo le envía una copia del mismo formulario al Servicio de Impuestos Internos (siglas en inglés IRS).
- **Si Ud. declara sus impuestos, necesita decirle al IRS si Ud. tuvo cobertura de Medicaid completa durante el año 2015.** Al recibir este formulario no significa que Ud. tiene que declarar sus impuestos. Por favor vaya a <https://www.irs.gov/uac/Do-I-Need-to-File-a-Tax-Return%3F> para averiguar si tiene que declarar sus impuestos.
- **Mantenga una copia del formulario 1095-B en sus archivos.** Ud. no necesita adjuntar el formulario a su declaración de impuestos.
- **Ud. puede obtener un formulario nuevo si su elegibilidad con Medicaid cambió en los meses pasados.** Si, en algún momento durante el año, Ud. ganó su elegibilidad retroactiva <FILL IN WITH CY ON ATTACHED FORM>, el HSD creará un nuevo formulario 1095-B para demostrar que su elegibilidad.

Para mayor información sobre su cobertura de Medicaid, o si Ud. piensa que la información en este formulario está equivocada, por favor llame al Centro de Llamadas de Medicaid al 1-888-997-2583. También puede enviar preguntas a un representante de servicios de miembros de Medicaid visitando el portal de Medicaid al <https://nmmedicaid.acs-inc.com> haciendo click a: "Pregunte a un Representante"

Ud. podrá imprimir otra vez este formulario al ir a <https://nmmedicaid.acs-inc.com> después del 31 de marzo de 2016.

Form **1095-B**

Health Coverage

Department of the Treasury
Internal Revenue Service

Information about Form 1095-B and its separate instructions is at www.irs.gov/form1095b.

VOID

CORRECTED

OMB No. 1545-2252

2015

Part I Responsible Individual

1 Name of responsible individual		2 Social security number (SSN)	3 Date of birth (if SSN is not available)
4 Street address (including apartment no.)	5 City or Town	6 State or province	7 Country and ZIP or foreign postal code
8 Enter letter identifying Origin of the Policy (see Instructions for codes): <input type="checkbox"/>		9 Small Business Health Options Program (SHOP) Marketplace identifier, if applicable	

Part II Employer Sponsored Coverage (see instructions)

10 Employer name			11 Employer identification number (EIN)
12 Street address (including room or suite no.)	13 City or town	14 State or province	15 Country and ZIP or foreign postal code

Part III Issuer or Other Coverage Provider (see instructions)

16 Name		17 Employer identification number (EIN)	18 Contact telephone number
19 Street address (including room or suite no.)	20 City or Town	21 State or province	22 Country and ZIP or foreign postal code

Part IV Covered Individuals (Enter the information for each covered individual(s).)

(a) Name of covered individual(s)	(b) SSN	(c) DOB (if SSN is not available)	(d) Covered all 12 months	(e) Months of coverage												
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
23			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
37			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Instructions for Recipient

This Form 1095-B provides information needed to report on your income tax return that you, your spouse (if you file a joint return), and individuals you claim as dependents had qualifying health coverage (referred to as "minimum essential coverage") for some or all months during the year. Individuals who don't have minimum essential coverage and don't qualify for an exemption from this requirement may be liable for the individual shared responsibility payment.

Minimum essential coverage includes government-sponsored programs, eligible employer-sponsored plans, individual market plans, and other coverage the Department of Health and Human Services designates as minimum essential coverage. For more information on the requirement to have minimum essential coverage and what is minimum essential coverage, see www.irs.gov/Affordable-Care-Act/Individuals-and-Families/Individual-Shared-Responsibility-Provision.



Providers of minimum essential coverage are required to furnish only one Form 1095-B for all individuals whose coverage is reported on that form. As the recipient of this Form 1095-B, you should provide a copy to other individuals covered under the policy if they request it for their records.

Part I. Responsible Individual, lines 1-9. Part I reports information about you and the coverage.

Lines 2 and 3. Line 2 reports your social security number (SSN) or other taxpayer identification number (TIN), if applicable. For your protection, this form may show only the last four digits. However, the coverage provider is required to report your complete SSN or other TIN, if applicable to the IRS. Your date of birth will be entered on line 3 only if line 2 is blank.



If you don't provide your SSN or other TIN and the SSNs or other TINs of all covered individuals to the sponsor of the coverage, the IRS may not be able to match the Form 1095-B with the individuals to determine that they have complied with the individual shared responsibility provision.

Line 8. This is the code for the type of coverage in which you or other covered individuals were enrolled. Only one letter will be entered on this line.

- A. Small Business Health Options Program (SHOP)
- B. Employer-sponsored coverage
- C. Government-sponsored program
- D. Individual market insurance
- E. Multiemployer plan
- F. Other designated minimum essential coverage



If you or another family member received health insurance coverage through a Health Insurance Marketplace (also known as an Exchange), that coverage will be reported on a Form 1095-A rather than a Form 1095-B.

Line 9. This line will be blank for 2015.

Part II. Employer-Sponsored Coverage, lines 10-15. This part will be completed by the insurance company if an insurance company provides your employer-sponsored health coverage. It provides information about the employer sponsoring the coverage. This part may show only the last four digits of the employer's EIN. If your coverage isn't insured employer coverage, this part will be blank.

Part III. Issuer or Other Coverage Provider, lines 16-22. This part reports information about the coverage provider (insurance company, employer providing self-insured coverage, government agency sponsoring coverage under a government program such as Medicaid or Medicare, or other coverage sponsor). Line 18 reports a telephone number for the coverage provider that you can call if you have questions about the information reported on the form.

Part IV. Covered Individuals, lines 23-28. This part reports the name, SSN or other TIN, and coverage information for each covered individual. A date of birth will be entered in column (c) only if SSN or other TIN isn't entered in column (b). Column (d) will be checked if the individual was covered for at least one day in every month of the year. For individuals who were covered for some but not all months, information will be entered in column (e) indicating the months for which these individuals were covered. If there are more than six covered individuals, see Part IV, Continuation Sheet(s), for information about the additional covered individuals.