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Inside This Issue

What do I need to know about the Health Care Law for my 2013 Tax Return?

For most people, the Affordable Care Act has no effect on their 2013 federal income tax return. For example, you will not report health care coverage under the individual shared responsibility provision or claim the premium tax credit until you file your 2014 return in 2015.

However, for some people, a few provisions may affect your 2013 tax return, such as [increases in the itemized medical deduction threshold](#), the [additional Medicare tax](#) and the [net investment income tax](#).

Here are some additional tips:

Filing Requirement: If you do not have a tax filing requirement, you do not need to file a 2013 federal tax return to establish eligibility or qualify for financial assistance, including advance payments of the premium tax credit to purchase health insurance coverage through a Health Insurance Marketplace. Learn more at [HealthCare.gov](#).

W-2 Reporting of Employer Coverage: The value of health care coverage reported by your employer in box 12 and identified by Code

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DD on your Form W-2 is not taxable. [Learn more.](#)

Information available about other tax provisions in the health care law: More information is available on IRS.gov regarding the following tax provisions: [Premium Rebate for Medical Loss Ratio](#), [Health Flexible Spending Arrangements](#), and [Health Saving Accounts](#).

More Information

Find out more tax-related provisions of the health care law at [IRS.gov/aca](#).

Find out more about the Health Insurance Marketplace at [HealthCare.gov](#).

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