

DEPARTMENT OF SOCIAL SERVICES

CHILDREN'S DIVISION

P. O. BOX 88

JEFFERSON CITY, MISSOURI

February 4, 2016

M E M O R A N D U M

What's Inside:

MEC Form
1095-B for IRS

TO: REGIONAL DIRECTORS, FIELD SUPPORT MANAGERS,
CIRCUIT MANAGERS AND SUPERVISORS

FROM: TIM DECKER, DIRECTOR

SUBJECT: MINIMAL ESSENTIAL COVERAGE FORM 1095-B

DISCUSSION:

The purpose of this memorandum is to introduce the requirements for Minimal Essential Coverage (MEC) under the Affordable Care Act. Starting in 2014, the law calls for each individual to have qualifying healthcare coverage (MEC), qualify for an exemption, or make a payment (a fine) when filing his/her federal income tax return. This is especially important for biological and foster parents and for youth who claim themselves. Children's Division is working with the Missouri HealthNet Division to issue the Internal Revenue Service (IRS) Form 1095-B, the form needed to show proof they have met the requirement under the Affordable Care Act.

Every child/youth in foster care, legal guardianship, and adoption placement who is a recipient of MO HealthNet will receive a cover letter and a Form 1095-B. All of these forms will be sent to the case manager county and will need to be distributed to the case manager. The original form must be kept in the case file in the forms section. At the request of a biological parent, foster parent who cared for the child in their home for more than a six month timeframe during the tax year, or youth who file taxes, a copy of the form should be given for tax purposes. The Form 1095-B must be furnished to the Medicaid beneficiaries by January 31 of each year for the previous tax year. The MO HealthNet recipients are not required to attach the form to the tax returns. The Form 1095-B should be kept with any tax records maintained by the tax filers and MO HealthNet recipient. If a tax preparer is used, they may require the Form 1095-B.

One expectation of the Children's Division is to provide the social security numbers of the children who are eligible for coverage. This includes children and youth in foster care, adoption subsidy, guardianship subsidy, and health care for former foster care youth. Staff should make reasonable efforts to gather missing social security numbers and document those efforts. Documentation of efforts to locate the missing social security numbers must be provided to the IRS, if requested.

Staff should share the information contained in this memorandum with any biological parent, resource provider, or youth who may be filing taxes on behalf of a child in foster care.

NECESSARY ACTION	
<ol style="list-style-type: none"> 1. Review this memorandum with all Children’s Division staff. 2. All questions should be cleared through normal supervisory channels and directed to: 	
PDS CONTACT Rachael Dunwoody 573-751-8615 Rachael.Dunwoody@dss.mo.gov	PROGRAM MANAGER Christy Collins 573-751-9603 Christy.M.Collins@dss.mo.gov
CHILD WELFARE MANUAL REVISIONS N/A	
FORMS AND INSTRUCTIONS N/A	
REFERENCE DOCUMENTS AND RESOURCES N/A	
RELATED STATUTE N/A	
ADMINISTRATIVE RULE N/A	
COUNCIL ON ACCREDITATION (COA) STANDARDS N/A	
CHILD AND FAMILY SERVICES REVIEW (CFSR) N/A	
PROTECTIVE FACTORS Parental Resilience-N/A Social Connections-N/A Knowledge of Parenting and Child Development-N/A Concrete Support in Times of Need-N/A Social and Emotional Competence of Children-N/A	
FACES REQUIREMENTS N/A	