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taxpayers get important information about the Affordable Care Act and tax return filing.

Isaac M. O'Bannon • Sep. 09, 2014



The Internal Revenue Service has released several new YouTube videos to help taxpayers get important information about the Affordable Care Act and tax return filing.

The new videos, which are part of a series on the [IRS YouTube channel](#), feature IRS Commissioner John Koskinen discussing the premium tax credit and the individual

shared responsibility provision. These provisions of the Affordable Care Act will

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In the video about the individual shared responsibility provision, Koskinen discusses important facts about coverage requirements, coverage exemptions and the individual shared responsibility payment. He covers who must make a payment, who is eligible for exemptions, and what people need to do when filing their tax return.

“For most people, filing their returns in the spring of 2015 is going to be fairly simple – with regard to this issue, and that is they'll simply check a box indicating that they have qualifying insurance or they'll indicate that they're eligible for an exemption. Otherwise, they'll calculate their shared responsibility payment and add it to their tax return,” Koskinen explained in one segment of the video.

IRS videos explaining the premium tax credit, the individual shared responsibility provision, and the small business health care tax credit are on the [IRS Health Care video playlist](#). Additional videos about the Affordable Care Act will be available soon.

Health care videos are among those available on the IRS YouTube channel. Taxpayers have viewed IRS videos nearly 8 million times.

More information on the tax provisions of the Affordable Care Act is available at IRS.gov/aca, where you can also find Health Care Tax Tips.

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