

## IRS ACA Resources

Category	Name	Source	Description
Policy	IRS ACA Homepage	<a href="http://irs.gov/aca">irs.gov/aca</a>	Homepage for Affordable Care Act (ACA) Tax Provisions
	Employer Shared Responsibility Provisions (4980H)	<a href="http://www.irs.gov/Affordable-Care-Act/Employers/Employer-Shared-Responsibility-Provisions">http://www.irs.gov/Affordable-Care-Act/Employers/Employer-Shared-Responsibility-Provisions</a>	Provision overview and related resources
	Information Reporting Overview (6055)	<a href="http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage">irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage</a>	Provision overview and related resources
	Information Reporting Overview (6056)	<a href="http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers">http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers</a>	Provision overview and related resources
	ALE Information Center	<a href="https://www.irs.gov/affordable-care-act/employers/aca-information-center-for-applicable-large-employers-ales">https://www.irs.gov/affordable-care-act/employers/aca-information-center-for-applicable-large-employers-ales</a>	Resources for Applicable Large Employers (ALEs)
	Legal Guidance and Other Resources	<a href="http://www.irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance">irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance</a>	Health Care Tax Tips, Flyers, Publications, Trifolds, Webinars, Podcasts, YouTube Videos, etc.
	Health Care Tax Tips	<a href="https://www.irs.gov/affordable-care-act/health-care-tax-tips2">https://www.irs.gov/affordable-care-act/health-care-tax-tips2</a>	Archive of all Health Care Tax Tips
	ACA Information Center for Tax Professionals	<a href="https://www.irs.gov/tax-professionals/aca-information-center-for-tax-professionals">https://www.irs.gov/tax-professionals/aca-information-center-for-tax-professionals</a>	Resources for Tax Professionals
Questions and Answers	ACA Tax Provisions Q&As	<a href="https://www.irs.gov/affordable-care-act/affordable-care-act-tax-provisions-questions-and-answers">https://www.irs.gov/affordable-care-act/affordable-care-act-tax-provisions-questions-and-answers</a>	Questions and Answers for all ACA Tax Provisions
	Questions and Answers on Employer Shared Responsibility Provisions Under the Affordable Care Act	<a href="https://www.irs.gov/affordable-care-act/employers/questions-and-answers-on-employer-shared-responsibility-provisions-under-the-affordable-care-act">https://www.irs.gov/affordable-care-act/employers/questions-and-answers-on-employer-shared-responsibility-provisions-under-the-affordable-care-act</a>	Commonly asked Questions and Answers
	Questions and Answers on Information Reporting by Health Coverage Providers (Section 6055)	<a href="https://www.irs.gov/affordable-care-act/questions-and-answers-on-information-reporting-by-health-coverage-providers-section-6055">https://www.irs.gov/affordable-care-act/questions-and-answers-on-information-reporting-by-health-coverage-providers-section-6055</a>	Commonly asked Questions and Answers
	Questions and Answers on Reporting of Offers of Health Insurance Coverage by Employers (Section 6056)	<a href="https://www.irs.gov/affordable-care-act/employers/questions-and-answers-on-reporting-of-offers-of-health-insurance-coverage-by-employers-section-6056">https://www.irs.gov/affordable-care-act/employers/questions-and-answers-on-reporting-of-offers-of-health-insurance-coverage-by-employers-section-6056</a>	Commonly asked Questions and Answers

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<b>AIR System (Technical)</b>	<b>AIR Homepage</b>	<a href="http://www.irs.gov/air">http://www.irs.gov/air</a>	Affordable Care Act Information Returns (AIR) Program. Includes links to technical resources and publications.
	<b>AIR Webinars</b>	<a href="https://www.irs.gov/for-tax-pros/software-developers/information-returns/affordable-care-act-information-returns-air-program-overview">https://www.irs.gov/for-tax-pros/software-developers/information-returns/affordable-care-act-information-returns-air-program-overview</a>	Index of previous AIR Webinar presentations.
<b>IRS Video Portal</b>	<b>IRS Videos</b>	<a href="http://www.irsvideos.gov/">http://www.irsvideos.gov/</a>	Videos on various tax topics. ACA related videos can be found under each stakeholder tab.
<b>IRS Forms &amp; Publications</b>	<b>Forms &amp; Publications</b>	<a href="https://www.irs.gov/forms-pubs">https://www.irs.gov/forms-pubs</a>	Current and prior year tax forms, instructions and publications.
<b>2016 DRAFT Forms &amp; Instructions</b>	<b>Form 1094-B</b>	<a href="https://www.irs.gov/pub/irs-dft/f1094b--dft.pdf">https://www.irs.gov/pub/irs-dft/f1094b--dft.pdf</a>	Draft Form
	<b>Form 1095-B</b>	<a href="https://www.irs.gov/pub/irs-dft/f1095b--dft.pdf">https://www.irs.gov/pub/irs-dft/f1095b--dft.pdf</a>	Draft Form
	<b>Instructions 1094-B / 1095-B</b>	<a href="https://www.irs.gov/pub/irs-dft/i109495b--dft.pdf">https://www.irs.gov/pub/irs-dft/i109495b--dft.pdf</a>	Draft Form
	<b>Form 1094-C</b>	<a href="https://www.irs.gov/pub/irs-dft/f1094c--dft.pdf">https://www.irs.gov/pub/irs-dft/f1094c--dft.pdf</a>	Draft Form
	<b>Form 1095-C</b>	<a href="https://www.irs.gov/pub/irs-dft/f1095c--dft.pdf">https://www.irs.gov/pub/irs-dft/f1095c--dft.pdf</a>	Draft Form
	<b>Instructions 1094-C / 1095-C</b>	<a href="https://www.irs.gov/pub/irs-dft/i109495c--dft.pdf">https://www.irs.gov/pub/irs-dft/i109495c--dft.pdf</a>	Draft Form