



## **Form 1099–HC for 2008 tax return – when will I get it?**

Massachusetts state law requires that Massachusetts residents report on their health care coverage when filing their 2008 MA income tax return. All health insurance carriers are required to provide to their 2008 Massachusetts resident subscribers (regardless of the location of their employer's worksite) a 1099-HC form by January 31, 2009. Information on the 1099-HC form indicates the coverage subscribers had in 2008, and will allow them and their covered adult dependents (spouses, domestic partners and children over 18) to complete the MA Schedule HC when filing their Massachusetts income tax return.

### **Is the 2008 1099-HC Form the same as last year?**

The Department of Revenue (DOR) requires all health insurance carriers to provide their qualifying in-state subscribers with information indicating which months out of the year they had health insurance through their particular insurance carrier.

If a subscriber was insured through the carrier for all 12 months of the tax year, the "Full Year Coverage" box will be checked off. If a subscriber was insured for less than 12 months, only those months that the subscriber or a dependent on the policy had fifteen (15) or more days of health insurance in a given month will have a check in the appropriate month's box.

If a subscriber had health insurance through multiple carriers throughout the year, they should receive a separate 1099-HC form from each carrier.

### **Where can I get help?**

As always, you can call your Borislow Insurance Client Consultant for further assistance or you or your employees can work directly with your health insurance carrier as well.

If you are insured by one of the insurance carriers listed below, you may also access their specific link for additional information:

[Blue Cross Blue Shield of MA](#)

[Harvard Pilgrim Health Care](#)

[Tufts Health Plan](#)

[Fallon Community Health Plan](#)



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