

# Important Tax Information

## *What you need to know about the MA 1099-HC Form*

All Massachusetts (MA) residents were required to have health insurance by December 31, 2007. Those who did not will be assessed a penalty on their 2007 state income taxes. In order to avoid paying this penalty, MA residents will need to provide evidence of having health insurance. **The 1099-HC form is a new Massachusetts document which serves as proof of health insurance coverage for MA adult residents. Every Massachusetts resident who had insurance during 2007 will receive a 1099-HC form completed by your insurance carrier.**

**NHP is sending 1099-HC forms by the end of January, 2008. The forms are being mailed to all commercial subscribers, age 18+, who were enrolled in a Commonwealth Choice or Business Choice plan on 12/31/07 and will list spouse and dependent information.**

### Sample 1099-HC

#### 2007 Form MA 1099-HC Individual Mandate — Massachusetts Health Care Coverage

1 Name of insurance company or administrator		2 FID number of insurance co. or administrator		3 Corrected	
4 Name of subscriber		5 Date of birth		6 Subscriber number	
7 Street address		8 City/Town		9 State	10 Zip
11 Coverage effective date		12 Coverage through date			
Name of dependent	Date of birth	Subscriber number		Coverage effective date	Coverage through date
Name of dependent	Date of birth	Subscriber number		Coverage effective date	Coverage through date
Name of dependent	Date of birth	Subscriber number		Coverage effective date	Coverage through date
Name of dependent	Date of birth	Subscriber number		Coverage effective date	Coverage through date

### 1099-HC Form Questions & Answers for Tax Year 2007

#### 1. Do I attach the 1099-HC to my MA State Income Tax forms?

No. The form is informational and should be used to complete a new Schedule HC form with your MA residential tax form. Schedule HC is a new required tax return attachment for all MA residents.

#### 2. What is Neighborhood Health Plan's FID number?

The Federal Identification number of NHP is 042932021.

#### 3. If I lose the original or I did not receive one, can I get another?

Yes. Please call the NHP Customer Care Center at 1-800-462-5449 or TTY 1-800-655-1761. Customer Care associates are available Monday through Friday from 8:30 a.m. - 6:00 p.m.

#### 4. Should I keep the 1099-HC form after I file my taxes?

Yes. Should you get audited, the 1099-HC form is proof of health insurance.

#### 5. When and where can I get a copy of the new Schedule HC tax form?

The Massachusetts Department of Revenue (DOR) website will have a copy of this schedule. You may visit the DOR website at [www.state.ma.us/dor](http://www.state.ma.us/dor). Alternatively, you can consult with your tax professional.