TAX CREDITS, FORM 1095-A AND FORM 1095-B
WHAT YOU NEED TO KNOW
JANUARY, 2019
AGENDA

• Learning Objectives

• Form 1095-A Overview
  - Premium Tax Credit Recap
  - APTC Reconciliation
  - Overview of Form 1095-A

• Form 1095-B Overview
  - Who will get Form 1095-B
  - Overview of Form 1095-B
  - Common Scenarios

• Role and Responsibility of the Assistors

• Tools for Assistors and Consumers

• Question & Answers
LEARNING OBJECTIVES

At the end of this session, you should be able to:

• Understand who will receive Form 1095-A; who will receive Form 1095-B.

• Explain the information on each form.

• Understand why some people will receive more than one form.

• Identify when you need to refer consumers to either NY State of Health, the health plans, LDSS/HRA, a tax professional or the IRS.
TAX CREDITS AND FORM 1095-A
There are two ways to get Premium Tax Credits:

- **Advance Premium Tax Credits (APTC)**
  - When you apply for financial assistance through NY State of Health, the APTC reduces monthly premium during the year
  - Based on the estimated income provided at the time of enrollment and any changes reported during the tax year
  - Must be reconciled with IRS on federal tax return based on actual income

- **Premium Tax Credits (PTC)**
  - When you file your federal tax return at the end of the year
  - Based on actual income during the tax year
PREMIUM TAX CREDITS: ELIGIBILITY CRITERIA

• Be an “Applicable Tax Payer” as defined by the IRS
  - Income ≥100% and ≤ 400% FPL
  - Cannot be claimed as a dependent on another person’s tax return
  - If married, file taxes jointly (some exceptions)

• Be enrolled in coverage through NY State of Health for at least one month during the tax year
  - Enrolled in a Bronze, Silver, Gold or Platinum (not Catastrophic plan)
  - No access to other Minimum Essential Coverage (MEC)
  - Pay premiums owed for each enrollment month that APTC or PTC is claimed
1095-A VIDEO EXPLANATION

UNDERSTANDING YOUR 1095-A

YouTube
Search for, ‘What Marketplace Enrollees Need to Know about Form 1095-A’
Or go to the Link, https://www.youtube.com/watch?v=1MnkskJ10rs
WHAT IS FORM 1095-A?

• A federal tax form to help taxpayers reconcile APTC or claim PTC when federal income taxes are filed.

• It is issued by NY State of Health to QHP enrollees in Bronze, Gold, Silver or Platinum plans in the Individual Marketplace.

  ❌ Not sent to Medicaid, CHPlus, Essential Plan, Catastrophic plans or Small Business owners and their employees

  ❌ No separate form for standalone dental plans
**Part I**
- Recipient information

**Part II**
- Who was covered under this particular plan
- Coverage dates for each person in this plan

**Part III**
- EHB portion of QHP and stand alone dental plan premiums
- SLCSP premium for the coverage household for policies that used APTC
- APTC taken, if applicable
Note:

- The EHB portion of premiums may be slightly different than the actual premium paid to the carrier on a monthly basis. This is because financial assistance in the form of APTC or PTC can only be used to offset the cost of essential health benefits (not any other benefits that may be included in the plan).

- Also, for consumers who enrolled in a QHP and an SADP, the EHB portion of both of those premiums are added together and the total is the Monthly Premium Amount listed in column A. Remember APTC only applies to the EHB portion of the premium - additional benefits (e.g., adult dental) are separate.
In Part III, the Second Lowest Cost Silver Plan (SLCSP) premium is only populated on the form when APTC was used during the year.

- For Forms 1095-A with no APTC, recipients need to look up their monthly SLCSP premiums.

- NY State of Health will include a table of SLCSP premiums along with the 1095-A form. This form will also be available at the NY State of Health website.

- Within the SLCSP table, note that there are different premiums applicable to households with Dependent Children Under Age 26 and households with Dependent Children Ages 26-29.
  - This variation applies only to consumers that fall into the coverage tiers of either “Individual and Children” or “Couple and Children”.
  - Please review the column headings carefully!
**APTC RECONCILIATION**

- The amount of APTC is based on estimated 2018 income.
- PTC is the amount of tax credits an individual is eligible for based on actual 2018 income.
- APTC taken by an individual during the tax year is compared to the PTC based on the actual 2018 income using IRS Form 8962.
  - If your total PTC from IRS Form 8962 is LESS than your advance PTC, you might have to give back some of the tax credit in the form of higher taxes or a smaller refund.
  - If your total PTC from IRS Form 8962 is MORE than your advance PTC, you might get more financial help in the form of a larger refund or lower taxes.
FINANCIAL ASSISTANCE: RECONCILIATION

• Only APTC is reconciled.
  – APTC is only reconciled with the IRS.
  – APTC is not reconciled with NY State of Health or health insurers.

• There is no reconciliation for Cost Sharing Reductions.
PREMIUM TAX CREDITS: CONSIDERATIONS

• Taking APTC or claiming PTC is optional for consumers.
• A federal tax return must be filed by individuals who received APTC or want to claim PTC.
  • Enrollees who received APTC or wish to claim PTC must file a Form 1040, Form 1040A, or Form 1040NR and attach Form 8962 (explained later).
  • Form 8962 cannot be filed with Form 1040EZ, 1040NR-EZ, Form 1040-SS or Form 1040-PR.
EXAMPLE 1: ADDITIONAL TAX CREDIT DUE TO ENROLLEE

- Juan is an unmarried adult with no dependents. He lives in Queens and was enrolled in a Qualified Health Plan for 12 months in 2018.

- When Juan signed up for coverage, he estimated his 2018 income to be $28,000 (232.2%FPL).
  - He was eligible for an APTC of $335 per month and used the full amount towards his premium, for an annual total of $4,020.

- When Juan completes his federal tax return, his actual 2018 income was $24,500 (203.2%FPL).
  - The amount of PTC he is eligible for based on actual income is $377.61 per month or $4,531.32 for the year.
EXAMPLE 1: ADDITIONAL TAX CREDIT DUE TO ENROLLEE

$ 4,531.32  amount of PTC Juan is eligible for*
- $ 4,020.00  amount of APTC Juan used

+ $511.32  Additional credit of $511.32 will be claimed on Juan’s federal tax return

* Calculated with Form 8962 (discussed later)
APTC RECONCILIATION: REPAYMENT CAP

• When enrollees apply more APTC than they were eligible for based on actual income, they will have to repay some or all of the tax credit.

• However, there is a limit on the amount that has to be repaid if household income is less than 400% FPL.

<table>
<thead>
<tr>
<th>HH income as FPL%</th>
<th>Single Taxpayer</th>
<th>All other Filing Statuses</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt; 200%</td>
<td>$300</td>
<td>$600</td>
</tr>
<tr>
<td>≥ 200% - &lt; 300%</td>
<td>$775</td>
<td>$1,550</td>
</tr>
<tr>
<td>≥ 300% - &lt; 400%</td>
<td>$1,300</td>
<td>$2,600</td>
</tr>
<tr>
<td>≥ 400%</td>
<td>No cap, must pay back all credits</td>
<td>No cap, must pay back all credits</td>
</tr>
</tbody>
</table>
**EXAMPLE 2: REPAYMENT OF APTCs**

- Christine is an unmarried adult with no dependents, living in Albany. She was enrolled in a QHP for 12 months in 2018.

- When Christine signed up for coverage, she estimated her 2018 income to be $25,000 (207.3% FPL).
  - She was eligible for an APTC of $385.11 per month and used the full amount towards her premium, for an annual total of $4,621.32.

- When Christine completes her federal tax return, her actual 2018 income is $33,000 (273.6% FPL).
  - The amount of PTC she is eligible for, based on actual income, is $280.88 per month or $3,370.56 for the year.
EXAMPLE 2: REPAYMENT OF APTCs

\[
\begin{align*}
\text{\$ 3,370.56} & \quad \text{amount of PTC Christine is eligible for} \\
- \text{\$ 4,621.32} & \quad \text{amount of ATPC Christine used} \\
\hline
- \text{\$1,250.76} & \quad \text{Difference between PTC eligible for and ATPC used} \\
\text{\$775.00} & \quad \text{Repayment cap for single adults} \geq 200\% \text{ FPL} - 300\% \text{ FPL} \\
& \quad \text{Christine will re-pay this amount to the IRS through her federal tax return} \\
& \quad \text{The process for calculating the excess credit will be discussed later}
\end{align*}
\]
FORM 1095-A

• 2018 forms are mailed to all enrollees by January 31, 2019 (form is mailed regardless of whether consumer previously opted for electronic only notices)
• Available to account holders in their secure Inbox
• Includes cover letter to explain Form 1095-A and how to get assistance
• Available in English and Spanish
• Taglines for assistance in 27 languages
PROCESS TO RECONCILE APTC AND CLAIM PTC

Step 1:
NY State of Health sends 2018 enrollment information to QHP enrollees in January 2019
- Form 1095 –A from NY State of Health

Step 2:
Consumers reconcile APTC or claim PTC on their federal tax return during tax filing season
- Use Form 1095-A from NY State of Health to complete IRS Form 8962

Step 3:
Consumers who took APTC or are claiming PTC must file their federal tax returns with the IRS during tax filings season
- IRS Form 1040 and IRS Form 8962
**FORM 1095-A: RECIPIENTS**

• For QHPs with APTC, NY State of Health sends one form per policy, per tax household.
  - If the account has one tax household enrolled in the policy, the account holder will be sent one form.
  - If the account has two tax households enrolled in one policy, the primary tax filer from each tax household will receive a form.

• For QHPs without APTC, NY State of Health sends one form per policy, even if enrollees are in different tax households.
  - Form 1095-A is sent to the account holder.
Jane and John are married filing jointly. They enrolled in a QHP for 12 months, with APTC in each month.

- One (1) Form 1095-A will be sent to Jane, who is the account holder. The form will include both Jane’s and John’s enrollment information.

Jane and John also enrolled Mary, their 25 year old daughter, in their family policy. Mary is not a dependent and is in a separate tax household.

- One (1) Form 1095-A will be sent to Jane. It will have both Jane’s and John’s enrollment information.
- One (1) Form 1095-A will be sent to Mary. It will have only her enrollment information.
**Form 1095-A: Multiple Forms**

Multiple forms will be issued if:

- The household used tax credits for some months and did not use tax credits for other months
- There is a change in primary subscriber for the policy
- There is a change in plans
- Different members of the household were enrolled in different plans
- The household enrolled in one plan, dis-enrolled and then re-enrolled in the same plan
Multiple Forms Example

Mark and Mei enrolled in a full cost QHP in January and February. They changed plans starting in March.

- Mei, the account holder, will receive one (1) Form 1095-A, with enrollment information for herself and Mark, for the months of January and February.

- Mei will receive a second (2nd) Form 1095-A for herself and Mark for the months of March through December.
Abdou and Fatima were enrolled in a QHP with APTC from January through March, and became ineligible for APTC for the rest of their 2018 enrollment period.

- Fatima is the account holder and will receive one (1) Form 1095-A for the enrollment period of January – March and a second (2nd) Form 1095-A for the rest of their 2018 enrollment period. Both forms will have enrollment information for Fatima and Abdou.
Form 1095-A: APTC & Grace Periods

- Enrollees are only eligible for APTC in months in which they paid their share of premiums.
- If an insurer provided coverage for a month that an enrollee did not pay his or her share of the premium, the enrollee has to pay back the PTC that was paid to the insurer for that month.
January 2018: Helen and Maurice enrolled in a health plan with financial assistance.

January – May 2018: They paid their share of the premium each month.

June 2018: They did not pay their premium for June. They started the 90 grace period. APTC was paid to the health plan for June.

September 2018: They did not pay the premium for June and consistent with federal rules, were retroactively terminated from the plan on June 30. They were not eligible for APTC for June because they did not pay their premium.

They are required to repay their June APTC to the IRS when they file their annual taxes. APTC was not paid after June, so the repayment obligation is only for one month.
**FORM 1095-A: APTC & GRACE PERIODS**

NY State of Health must enter ‘0’ in Columns A and B for the month of June during which Helen and Maurice were covered but did not pay the premium.

When filing their taxes, Helen and Maurice must reconcile the APTC paid on their behalf between January and May. Since they were not eligible for APTC during the month of June, Helen and Maurice are responsible for repaying the entire APTC paid on their behalf for that month.

<table>
<thead>
<tr>
<th>Month</th>
<th>A. Monthly Premium Amount</th>
<th>B. Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)</th>
<th>C. Monthly Advance Payment of Premium Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 January</td>
<td>$800</td>
<td>$1,000</td>
<td>$600</td>
</tr>
<tr>
<td>22 February</td>
<td>$800</td>
<td>$1,000</td>
<td>$600</td>
</tr>
<tr>
<td>23 March</td>
<td>$800</td>
<td>$1,000</td>
<td>$600</td>
</tr>
<tr>
<td>24 April</td>
<td>$800</td>
<td>$1,000</td>
<td>$600</td>
</tr>
<tr>
<td>25 May</td>
<td>$800</td>
<td>$1,000</td>
<td>$600</td>
</tr>
<tr>
<td>26 June</td>
<td>0</td>
<td>0</td>
<td>$600</td>
</tr>
<tr>
<td>27 July</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28 August</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29 September</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30 October</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31 November</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32 December</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33 Annual Totals</td>
<td>$4,000</td>
<td>$5,000</td>
<td>$3,600</td>
</tr>
</tbody>
</table>
FORM 8962 AND FORM 1040 SERIES

• These forms are not provided by NY State of Health

• Forms can be obtained from:
  - IRS
  - Tax Preparation Software
  - Tax Preparer

• Questions about Form 8962 or the series of Forms 1040 should be directed to tax advisors or the IRS and cannot be answered by NY State of Health
WHO WILL NOT RECEIVE FORM 1095-A

The following consumers will not receive Form 1095-A:

- Consumers enrolled in Medicaid
- Consumers enrolled in Child Health Plus
- Consumers enrolled in Essential Plan
- Consumers enrolled in Catastrophic coverage plans
- Uninsured NYS residents
- Individuals with employer sponsored coverage, including those who have a plan through the SBM
# COMMON QUESTIONS

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>What if I forgot to report a change in circumstance to NY State of Health during the year?</td>
<td>In January 2019, it is too late to report changes for 2018, but enrollees can update their information for 2019.</td>
</tr>
<tr>
<td>What if the information in Form 1095-A is incorrect and I have questions?</td>
<td>Please call NY State of Health at 1-855-766-7860 for assistance.</td>
</tr>
<tr>
<td>I was enrolled in a NY State of Health plan with Cost Sharing Reductions (CSRs). Do I have to reconcile the CSR benefits when I file my taxes?</td>
<td>No. CSRs are not reconciled.</td>
</tr>
</tbody>
</table>
Who will receive Form 1095-A from NY State of Health?

A. All Medicaid eligible enrollees
B. A tax household who was enrolled in a QHP with APTC.
C. Anyone with health care coverage
D. None of these
FORM 1095-B
WHAT IS FORM 1095-B?

Form 1095-B is proof of coverage for certain types of insurance. Individuals will get a Form 1095-B if:

• They have coverage that meets the MEC standard through a government-sponsored program such as:
  - Medicaid
  - CHPlus
  - Essential Plan (EP)
  - Medicare – Not issued by NYS Department of Health
  - Tricare – Not issued by NYS Department of Health
• They have a Catastrophic plan purchased through NY State of Health.
• They purchase their plan directly from an insurer.
• They have coverage through the Small Business Marketplace issued by NY State of Health.
**Part I**
- Line 1 - identifies the person who has MA/CHPlus/EP coverage (will match the information on part IV).
- Line 2 - Reports the individuals SSN or other taxpayer identification number (TIN). Only the last 4 digits will be visible.
- Line 3 - Reports the individuals date of birth, and will be entered only if line 2 is blank.

**Part II**
- Lines 10-15 will only be filled out for those enrolled through Small Business Marketplace.
- It will be blank for MA, CHPlus, and EP 1095-B forms.

**Part III**
- Lines 16-22 report information about coverage provider.
- For MA, CHPlus and EP, New York State Department of Health will be the issuer or coverage provider (not NY State of Health).
- Line 18 reports the telephone number for consumers to call with questions. The NY State of Health phone number will show for all MA, CHPlus, and EP consumers.
Part IV

- Lines 23-28 report the name and SSN (or other TIN) and coverage information for each covered individual.
- A date of birth will be entered in column (c) only if an SSN does not appear in column (b)
- Column (d), will be checked if the person listed in column (a) was covered by insurance for at least one day in each of the 12 months of the year.
- If a person wasn't covered for the full year, information will be entered in column (e) indicating the month(s) for which the individual was covered.
HOW IS FORM 1095-B USED?

- Consumers should use it to complete their taxes, then keep the form with their records.
- Consumers do not need to attach Form 1095-B to their income tax returns.
- If a consumer does not file taxes, the form should be kept with his or her records.

NY State of Health does not advise consumers on whether they need to file taxes. If a consumer asks if he or she needs to file a tax return, refer the consumer to the IRS website (www.IRS.gov) or their tax professional.
MEDICAID/ESSENTIAL PLAN CONSUMERS

Form 1095-B for MA/EP coverage will be issued by NYS Department of Health. This includes individuals whose coverage is through LDSS, HRA, or NY State of Health.

- Every household member and every Client Identification Number (CIN) or enrollee identification number that had qualifying coverage will receive a Form 1095-B. This means some consumers may receive multiple Forms 1095-B for Medicaid coverage.

- MA/EP consumers requesting general information about their 1095-B forms or corrections can be assisted by calling the NY State of Health Customer Service Center.

- All MA/EP consumers requesting reprints of their Form 1095-B can be assisted by calling the NY State of Health Customer Service Center.

- Non-NY State of Health Medicaid enrollees requesting updates or corrections to their 1095-B forms should be referred to HRA or LDSS to have those corrections made.
CHPlus Consumers

Children enrolled in CHPlus will receive their Form 1095-B from the NYS Department of Health.

- Requests for reprints will be handled by the NY State of Health Customer Service Center.
- Requests for coverage corrections can also be handled by the NY State of Health Customer Service Center.
- Requests for updates and coverage corrections for consumers who enrolled directly through a plan need to be referred to the issuing plan.
- A separate Form 1095-B will be sent for each child in a multiple-child household that is enrolled in CHPlus, even if all children are in the same household.
  - If the child is given a different ID number from his or her original when a plan is switched, the child will receive a separate form for that ID number.
CATASTROPHIC AND SBM PLANS

• Form 1095-B for individuals with Catastrophic coverage purchased through the NY State of Health or directly from the health plan will be issued by the health plans not from the NYS Department of Health.

  ❑ Individuals enrolled in a Catastrophic plan should be referred directly to the health plan for reprints and form corrections.

• Forms 1095-B for individuals enrolled through the Small Business Marketplace will be issued by the health plan not from the NYS Department of Health.

  ❑ SBM enrollees should be referred to their employers for reprints and form corrections.

• NY State of Health cannot process requests for reprints and/or corrections for these enrollees.
Sandy was enrolled in Medicaid that ended on 3/31. After her Medicaid coverage ended, she had employer-sponsored insurance with a large employer.  

**How many 1095 Forms will Sandy receive?**

✓ Two. One Form 1095-B for Medicaid, issued by NYS Department of Health. Plus one Form 1095-C from her employer.
Edwin is dual eligible. He was enrolled in both Medicare and Medicaid during the previous year.

**How many Forms 1095-B will Edwin receive?**

- Two, assuming he only had one CIN. One for Medicaid and one for Medicare.
Stephanie turned 19 on March 12. She had CHPlus through the end of March and then went on her family’s Silver Plan through the SBM.

How many 1095-A and/or 1095-B Forms will Stephanie receive?

✓ She will receive Two Form 1095-B’s
✓ One for CHPlus, and one for the SBM plan.
ASSISTOR ROLES AND RESPONSIBILITIES

• Assistors cannot provide tax advice in their role as a NY State of Health Assistor.

• Examples of tax advice include, but are not limited to:
  - How to complete Form 8962 or Form 1040
  - Who can be claimed as a dependent for tax purposes
  - How to report health care coverage on a tax return
  - Whether a consumer will have to pay back tax credits or will get additional tax credits
ASSISTOR ROLES AND RESPONSIBILITIES

• APTC and PTC
  - Understand how to reconcile APTC and apply for PTC

• Forms 1095-A and B
  - Know what the form is and why it is important
  - Understand who receives the forms and where recipients can access them
  - Know where to send consumers for more information

• 2019 Enrollment
  - Know how to update information for consumers who need to change their 2019 application, based on 2018 tax return
Enrollees who are eligible for APTC can change the amount of APTC they apply towards their monthly premium at any time.

Changes to the amount of APTC applied are subject to the 15th of the month rule.
Changing the Amount of APTC

Changing Amount of APTC Applied:

Select the “Plans” tab from the Account Dashboard. Click the “Change APTC Amount” button under “Submitted Enrolment”

On the Plan Selection Introduction page, click “Next”

On the “Plan Selection Dashboard” Click the “Confirm And Check Out” button

Change the amount of APTC applied, and click the “Confirm and Check Out” button again

Receive confirmation of the change
CHANGING THE AMOUNT OF APTC
TOOLS FOR ASSISTORS AND CONSUMERS

NYSOH Website: [http://info.nystateofhealth.ny.gov/TaxCredits](http://info.nystateofhealth.ny.gov/TaxCredits)
- Cover letters for policies with and without financial assistance in 8 languages
- Form 1095-A
- FAQ on NY State of Health website
- Additional consumer materials


Dedicated helpline staff at Community Health Advocates: 1-888-614-5400

General questions about Form 1095-A, SLCSP table and PTC; refer to [www.IRS.gov](http://www.IRS.gov) or tax professionals.

Remember NY State of Health does not provide tax advice
FORM 1095-A WRAP UP

Things to remember:

• For consumers enrolled in QHPs with APTC, NY State of Health sends one form per policy, per tax household. The form 1095-A is sent to the account holder.

• For consumers enrolled in QHPs without APTC, NY State of Health sends one form per policy, for everyone enrolled, even if enrollees are in different tax households. Form 1095-A is sent to the account holder.

• SLCSP premium is only provided when APTC is used. For Forms 1095-A with no APTC, recipients need to look up their monthly SLCSP premiums (posted at https://info.nystateofhealth.ny.gov/TaxCredits).

• Some consumers may receive more than one Form 1095-A.
**FORM 1095-B WRAP UP**

Things to remember:

- NYS Department of Health will issue Form 1095-B for Medicaid, CHPlus and Essential Plan.

- NY State of Health Medicaid, CHPlus and Essential Plan enrollees can request corrections and reprints of the Form 1095-B by calling the NY State of Health Customer Service Center.

- Requests to correct or update Form 1095-B for non-NY State of Health Medicaid enrollees must be referred to LDSS/HRA.
## Wrap Up

<table>
<thead>
<tr>
<th>QHP</th>
<th>Medicaid &amp; Essential Plan</th>
<th>Child Health Plus</th>
<th>Essential Plan</th>
<th>Small Business Marketplace</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 1095-A</td>
<td>Form 1095-B</td>
<td>Form 1095-B</td>
<td>Form 1095-B</td>
<td>Form 1095-B</td>
</tr>
<tr>
<td>Form issued by NY State of Health</td>
<td>Form issued by NYS Department of Health</td>
<td>Form issued by NYS Department of Health</td>
<td>Form issued by the health plan (optional)</td>
<td>Form issued by the health plan</td>
</tr>
<tr>
<td>For reprints and corrections contact NY State of Health (1-855-766-7860)</td>
<td>For reprints and corrections contact NY State of Health (1-855-766-7860)</td>
<td>For reprints and corrections contact NY State of Health (1-855-766-7860)</td>
<td>For reprints and corrections refer to the health plan</td>
<td>For reprints and corrections refer to the employers</td>
</tr>
</tbody>
</table>

For tax questions refer to: [www.irs.gov](http://www.irs.gov) or tax professionals
Questions about this presentation:
Assistor.Admin@health.ny.gov
Thank you for joining us!