Useful Links:

IRS.gov Home

1040 Central

Help For Hurricane Victims

News Essentials

What's Hot

News Releases

IRS - The Basics

IRS Guidance

Media Contacts

Facts & Figures

Problem Alerts

Around The Nation

e-News Subscriptions

Issue Number: HCTT-2014-13

Inside This Issue

Find out if You Qualify for a Health Insurance Coverage Exemption

The Affordable Care Act calls for individuals to have qualifying health insurance coverage for each month of the year, have an exemption, or make a shared responsibility payment when filing his or her federal income tax return.

You may be exempt from the requirement to maintain qualifying health insurance coverage, called minimum essential coverage, and may not have to make a shared responsibility payment when you file your next federal income tax return.

You may be exempt if you:

- Have no affordable coverage options because the minimum amount you must pay for the annual premiums is more than eight percent of your household income,
- Have a gap in coverage for less than three consecutive months, or
- Qualify for an exemption for one of several other reasons, including having a hardship that prevents you from obtaining coverage or belonging to a group explicitly exempt from the

The Newsroom Topics

<u>Tax Tips</u>

Radio PSAs

Fact Sheets

Armed Forces

Disaster Relief

Scams / Consumer Alerts

Tax Shelters

IRS Resources

Compliance & Enforcement News

Contact My Local Office

Filing Options

Forms & Pubs

Frequently Asked Questions

News

Taxpayer Advocate

Where to File

IRS Social Media

requirement.

The IRS website, <u>IRS.gov/aca</u>, has a comprehensive list of the coverage exemptions.

How you get an exemption depends upon the type of exemption. You can obtain some exemptions <u>only from the Marketplace</u> in the area where you live, others only from the IRS, and yet others from either the Marketplace or the IRS.

Additional information about exemptions is available on the <u>Individual</u> <u>Shared Responsibility Provision</u> web page on IRS.gov. The page includes a link to a chart that shows the types of exemptions available and whether they must be granted by the Marketplace, claimed on an income tax return filed with the IRS, or by either the Marketplace or the IRS. For additional information about how to get exemptions that may be granted by the Marketplace, visit <u>HealthCare.gov/exemptions</u>.

More Information

Find out more about the tax-related provisions of the health care law at IRS.gov/aca.

Find out more about the health care law at <u>HealthCare.gov</u>.

<u>Subscribe to IRS Tax Tips</u> to get easy-to-read tips via e-mail from the IRS.

Back to Top

Thank you for subscribing to IRS Tax Tips, an IRS e-mail service. For more information on federal taxes please visit <u>IRS.gov</u>.

This message was distributed automatically from the IRS Tax Tips mailing list. **Please Do Not Reply To This Message.**