

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
Center for Consumer Information & Insurance Oversight
200 Independence Avenue SW
Washington, DC 20201



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From: Center for Consumer Information and Insurance Oversight, Centers for Medicare & Medicaid Services

Subject: Shared Responsibility Guidance – Exemption for Individuals Eligible for Services through an Indian Health Care Provider

The Centers for Medicare and Medicaid Services (CMS) established a hardship exemption from the individual shared responsibility provision (26 U.S.C. 5000A) for individuals who are eligible for services through an Indian health care provider, including the Indian Health Service (IHS). This guidance establishes that individuals who are eligible for this exemption may obtain it through the tax return filing process. Like members of federally-recognized tribes and shareholders of ANCSA corporations, other individuals who are eligible for services through an Indian health care provider now may obtain an exemption either by submitting an application to the Marketplace or by claiming it through the tax filing process. Individuals intending to claim this exemption through the tax filing process should retain the same documentation that they would otherwise submit to the Marketplace as part of their exemption application.

The option to claim this exemption through the tax filing process is available beginning with 2014 tax returns filed in 2015. The IRS and Treasury Department will also provide guidance, including forms and instructions, which describe the process.