



# TaxNewsFlash

## United States

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### **Notice 2017-14: Expanded hardship exemptions, health insurance**

The IRS today released an advance version of Notice 2017-14 that supplements a list of hardships that provide a basis for exemption from the individual shared responsibility payment under section 5000A and that a taxpayer may claim on a Federal income tax return without obtaining a hardship exemption certification from the health insurance marketplace.

[Notice 2014-76](#) [PDF 28 KB] was released in November 2014 to provide a list of the section 5000A hardship exemptions that taxpayers may claim on a federal income tax return without obtaining a hardship exemption certification from the health insurance marketplace.

Today's release—[Notice 2017-14](#) [PDF 32 KB]—recognizes "individuals eligible for the health coverage tax credit but not enrolled in qualifying health coverage" as an additional hardship that, in turn, permits a qualifying individual (or the taxpayer who may claim a qualifying individual as a dependent) to claim a hardship exemption on a federal income tax return without obtaining a hardship exemption certification from the marketplace.

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