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Final regulations: Health insurance premium tax credit under section 36B

The U.S. Treasury Department and IRS late this afternoon released for publication in the Federal Register final regulations concerning the health insurance premium tax credit available under section 36B.

Section 36B provides a refundable premium tax credit to help individuals and families afford health insurance through affordable insurance exchanges. The regulations therefore, concern individuals who enroll in qualified health plans through the exchanges and claim the premium tax credit. Guidance is also provided for the exchanges themselves.

The [final regulations](#) [PDF 293 KB] are effective July 24, 2017, and with their release, finalize regulations that were proposed in July 2014 and remove corresponding temporary regulations.

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