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Notice 2017-41: Voluntary reporting of catastrophic health insurance coverage

The IRS today released an advance version of Notice 2017-41 that allows health insurance issuers to continue to report, on a voluntary basis, catastrophic plan coverage until regulations under section 6055 are finalized.

[Notice 2017-41](#) [PDF 17 KB] states that health insurance issuers may rely on today's guidance to voluntarily report 2017 catastrophic plan coverage enrolled in through an "affordable insurance exchange" (marketplace) on returns and statements filed and furnished in 2018.

Summary

The IRS in September 2015 issued Notice 2015-68 announcing that health insurance issuers would be required to report coverage in catastrophic health insurance plans under future regulations.

Regulations were then proposed in 2016 containing information reporting rules for minimal essential coverage and catastrophic health coverage. Read [TaxNewsFlash-United States](#)

The 2016 proposed regulations have not been finalized.

Today's IRS notice states that issuers may continue "to voluntarily report" (but are not required to report) 2017 catastrophic plan coverage enrolled in through an insurance exchange. The IRS also stated that information reporting penalties will not apply to this voluntary reporting. In addition, health insurance issuers may rely on Notice 2017-41 to voluntarily report catastrophic plan coverage for coverage years after 2017 until final regulations requiring such reporting would apply.

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