KPMG

TaxNewsFlash

United States

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Notice 2017-74: Individual taxpayers without available marketplace "bronze-level plan"

The IRS today released an advance version of Notice 2017-74 that provides guidance on computing the affordability exemption under section 5000A(e)(1) and Reg. section 1.5000A-3(e) for taxpayers with a family member who (1) is not eligible for coverage under an eligible employer-sponsored plan, and (2) resides in an area in which the Health Insurance Marketplace serving the area does not offer a bronze-level qualified health plan.

Read **Notice 2017-74** [PDF 18 KB]