



TaxNewsFlash

United States

No. 2016-531
December 2, 2016

Notice 2016-75: Qualified health plans, relief for “small employers” in Wisconsin

The IRS today released an advance version of Notice 2016-75 as guidance under section 45R and pertaining to certain “small employers” that cannot offer a qualified health plan (QHP) through a Small Business Health Options Program (SHOP) Exchange because the employer’s principal business address is in a county in which a QHP through a SHOP Exchange will not be available for the 2016 calendar year.

There are three counties—all located in Wisconsin and listed in Notice 2016-75—Pierce, Polk, and St. Croix.

[Notice 2016-75](#) [PDF 38 KB] explains that for eligible employers, transition relief is provided to allow the employers to claim the credit by satisfying the pre-2014 rules.

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