

## **IRM PROCEDURAL UPDATE**

**DATE: 03/18/2015**

**NUMBER: WI-04-0315-0501**

**SUBJECT: Term Ineligible Inadvertently Substituted for Eligible and Vice Versa**

**AFFECTED IRM(s)/SUBSECTION(s): 4.19.15.46.1**

**CHANGE(s):**

### **IRM 4.19.15.46.1 *Premium Tax Credit Eligibility*, Updated para (1)(b) and (1)(c)**

1. To be eligible for the premium tax credit, a taxpayer must meet all of the following:
  - a. Buy health insurance through the marketplace
  - b. Not be ineligible for coverage through an employer or government plan
  - c. Have household income within 100-400% of the federal poverty level (FPL) for their family size. (Or meet certain exceptions described in the Form 8962 Instructions.)
  - d. Have a filing status other than Married Filing Separately (unless they meet the exception criteria under filing status below)
  - e. Not be claimed as a dependent by another taxpayer
  - f. Be a U.S. citizen, or lawfully present in the U.S.
  - g. Not be incarcerated
2. Filing Status
  - a. Taxpayers who file a married filing separate tax return, will not be eligible for the premium tax credit, unless they meet the criteria in section 1.36B-2T(b)(2) of the Temporary Income Tax Regulations, which allows certain victims of domestic abuse and spousal abandonment to claim the credit, using the married filing separate filing status. This relief from the joint filing requirement may be used for no more than three consecutive years.