IRM PROCEDURAL UPDATE

DATE: 04/01/2015

NUMBER: WI-21-0415-0614

SUBJECT: Coverage Checkbox

AFFECTED IRM(s)/SUBSECTION(s): 21.6.3.4.2.16.8.3

CHANGE(s):

IRM 21.6.3.4.2.16.8.3 - Added oral statement authority for updating the coverage checkbox.

1. At filing, a taxpayer can indicate he/she and everyone in the tax household had minimum essential coverage for the entire year by checking the coverage checkbox. The checkbox is found on Form 1040 line 61 (Form 1040EZ line 11, Form 1040A line 38) and is recorded on MFT 30, on CC TXMOD / IMFOLR. The values are:
   o blank - no coverage or coverage does not comprise the entire year
   o 1 - coverage for the entire year
2. If a taxpayer later updates the checkbox, input item reference number (IRN) 869 with a .00 to turn it off, .01 to turn it on. No supporting documentation is required.
3. A reason code is not required to be used with IRN 869.
4. Oral statement can be accepted to update the coverage checkbox. Follow normal procedures if there is Compliance involvement.
5. Control correspondence using category code ACA9.