

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

November 7, 2016

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CONEX-129061-16

UIL No.: 5000A.00-00

Dear _____ :

I am responding to your letter dated September 7, 2016, on behalf of your daughter who currently resides in _____. You indicated she could not obtain health insurance meeting the requirements of the individual shared responsibility provision of the Affordable Care Act.

On November 2, 2016, you spoke with representatives of our office who indicated that, from the facts you described, your daughter would likely be considered a resident of _____ and would be exempt from the individual shared responsibility provision. Thus, we suggested that your daughter claim a coverage exemption by filing Form 8965, *Health Coverage Exemptions*, with her income tax return for _____.

We also indicated that if your daughter does not qualify for an exemption based on her residency status, she might consider filing an application for a hardship exemption through the U.S. Department of Health and Human Services. A hardship exemption application can be found on Healthcare.gov. Click on "See Topics" and proceed to "Exemptions from the penalty," which is the third item listed under the category of Taxes, Penalties, and Exemptions. If the hardship exemption is granted, your daughter may report the exemption on Form 8965 filed with her income tax return for _____.

We hope that this information is helpful. Please call _____ or me at _____ if you have questions.

Sincerely,

Michael J. Montemurro
Chief, Branch 4
Office of Associate Chief Counsel
(Income Tax and Accounting)