



U.S. TREASURY DEPARTMENT OFFICE OF PUBLIC AFFAIRS

Exemption information if you were eligible for services through an Indian health care provider

Are you a member of a federally-recognized Tribe or eligible for services through an Indian health care provider? You may be eligible for an exemption from the requirement to have health coverage.

The Affordable Care Act is making health insurance more affordable, helping more people get covered, and improving the quality of care that millions of Americans receive. Under the Affordable Care Act, individuals who can afford to are now required by law to have health coverage. If you can afford health coverage but chose not to buy it, you may have to pay a fee. However, those who can't afford coverage or meet other conditions may qualify for an exemption. If you qualify, receiving an exemption is simple and easy, and means you won't have to pay a fee.

It is important for individuals to know that exemptions are available and to understand the steps they need to take to request one. If you are a member of a federally-recognized Tribe, an Alaska Native Claims Settlement Act Corporation shareholder, or eligible for services through an Indian health care provider, you may qualify for an exemption.

Who qualifies for a Tribal or Indian health services exemption?

Members of federally recognized Tribes, Alaska Native Claims Settlement Act Corporation shareholders, and people who are otherwise eligible for services through an Indian health care provider may be eligible for this exemption. For more information on eligibility through an Indian health care provider, please visit: <http://www.ihs.gov/aboutihs/eligibility/>.

How do I apply for a Tribal or Indian health services exemption?

The fastest and easiest way to claim an exemption is on your tax return, but these exemptions are also available through the Marketplace.

If you choose claim your exemption on your tax return, you'll simply select the exemption that applies to you and enter the corresponding code. For this exemption, it will be, "Members of Indian tribes," which is code E.

If you choose to apply for an exemption through the Marketplace, you'll complete an [exemption application form for American Indians, Alaska Natives and others eligible for services from an Indian health care provider](#). You will need to provide a copy of evidence of Indian status with the application to the Marketplace. A list of acceptable documents and is included on the application. Instructions to fill out this form are available [here](#).

If you already received this exemption through the Marketplace, you will use the Exemption Certificate Number provided to you when you file your taxes. If you have applied for an exemption through the Marketplace and are still waiting for a response, you can include the word "pending" on your tax return where you would normally put your Exemption Certificate Number.¹ If you have questions about how to apply for an exemption through the Marketplace or about your Exemption Certificate Number, visit [HealthCare.gov/American-Indians-Alaska-Natives](https://www.healthcare.gov/American-Indians-Alaska-Natives) or [HealthCare.gov/taxes](https://www.healthcare.gov/taxes).

If you have questions about how to apply for an exemption on your tax return, visit the Internal Revenue Service webpage on exemptions, available [here](#).

Where can I get help with my taxes?

Most people use software to file their taxes, which is the easiest way to complete your tax return as it guides you through the process and does all the math. [Resources are available to help you file your taxes](#), including free tax filing services if you meet certain income requirements:

- [Free In-Person Volunteer Assistance through the Volunteer Income Tax Assistance \(VITA\) and Tax Counseling for the Elderly \(TCE\) programs](#).
- [Free Software Returns through IRS Free File for taxpayers with incomes below \\$60,000](#).
- [Commercial software](#).
- [Professional assistance](#).

If I received this exemption through the Marketplace, do I need to apply again next year?

If an exemption for members of federally-recognized Indian Tribes or persons eligible for Indian health services is granted through the Marketplace, you may continue to claim the exemption on your tax return in future years without having to submit another application to the Marketplace. This is true as long as there are no changes to your membership in a tribe or eligibility for

¹ If your exemption application is denied, or if more information is needed, you will receive a letter notifying you of the denial or the additional information that you need to provide. The letter will include information regarding next steps.

services from an Indian health care provider. If you claim it on your tax return, simply enter the same code each year.

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