

## Types of Coverage Exemptions

This chart shows all of the coverage exemptions available for 2018, including information about where each can be obtained and the code that is to be used on Form 8965 when you claim the exemption. If your coverage exemption was granted by the Marketplace, you will need to enter the Exemption Certificate Number (ECN) provided by the Marketplace (see the instructions for [Part I](#)). For additional details about the eligibility rules for the coverage exemptions that are claimed on the tax return, see the instructions for Part III, later. For additional details about how you can check the “Full-year health care coverage or exempt” box on Form 1040 if your household or gross income is below your filing threshold, see the instructions for Part II, later.

Coverage Exemption	Granted by Marketplace	Claimed on Tax Return	Code for Exemption
<b>Income below the filing threshold</b> —Your gross income or your household income was less than your applicable minimum threshold for filing a tax return.		✓	No Code See Part II
<b>Coverage considered unaffordable</b> —The <a href="#">required contribution</a> is more than 8.05% of your <a href="#">household income</a> .		✓	A
<b>Short coverage gap</b> —You went without coverage for less than 3 consecutive months during the year.		✓	B
<b>Citizens living abroad and certain noncitizens</b> —You were: <ul style="list-style-type: none"> <li>• A U.S. citizen or a resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months;</li> <li>• A U.S. citizen who was a bona fide resident of a foreign country or countries for an uninterrupted period that includes the entire tax year;</li> <li>• A bona fide resident of a U.S. territory;</li> <li>• A resident alien who was a citizen or national of a foreign country with which the U.S. has an income tax treaty with a nondiscrimination clause, and you were a bona fide resident of a foreign country for an uninterrupted period that includes the entire tax year;</li> <li>• Not lawfully present in the U.S. and not a U.S. citizen or U.S. national. For more information about who is treated as lawfully present in the U.S. for purposes of this coverage exemption, visit <a href="http://www.HealthCare.gov">www.HealthCare.gov</a>; or</li> <li>• A nonresident alien, including (1) a dual-status alien in the first year of U.S. residency and (2) a nonresident alien or dual-status alien who elects to file a joint return with a U.S. spouse. This exemption doesn't apply if you are a nonresident alien for 2018, but met certain presence requirements and elected to be treated as a resident alien. For more information, see Pub. 519.</li> </ul>		✓	C
<b>Members of a health care sharing ministry</b> —You were a member of a health care sharing ministry.		✓	D
<b>Members of Indian tribes</b> —You were either a member of a federally recognized Indian tribe, including an Alaska Native Claims Settlement Act (ANCSA) Corporation Shareholder (regional or village), or you were otherwise eligible for services through an Indian health care provider or the Indian Health Service.	*	✓	E
<b>Incarceration</b> —You were in a jail, prison, or similar penal institution or correctional facility after the disposition of charges.		✓	F
<b>Aggregate self-only coverage considered unaffordable</b> —Two or more family members' aggregate cost of self-only employer-sponsored coverage was more than 8.05% of household income, as was the cost of any available employer-sponsored coverage for the entire family.		✓	G
<b>Resident of a state that didn't expand Medicaid</b> —Your household income was below 138% of the federal poverty line for your family size and at any time in 2018 you resided in a state that didn't participate in the Medicaid expansion under the Affordable Care Act.		✓	G
<b>General hardship</b> —You experienced a hardship that prevented you from obtaining coverage under a qualified health plan.		✓	G
<b>Member of tax household born or adopted during the year</b> —The months before and including the month that an individual was added to your tax household by birth or adoption. You should claim this exemption only if you also are claiming another exemption on your Form 8965.		✓	H
<b>Member of tax household died during the year</b> —The months after the month that a member of your tax household died during the year. You should claim this exemption only if you also are claiming another exemption on your Form 8965.		✓	H
<b>Members of certain religious sects</b> —The Marketplace determined that you are a member of a recognized religious sect.	✓		Need ECN See Part I
<b>Ineligible for Medicaid based on a state's decision not to expand Medicaid coverage</b> —The Marketplace found that you would have been determined ineligible for Medicaid solely because the state in which you resided didn't participate in Medicaid expansion under the Affordable Care Act.	✓		Need ECN See Part I
<b>Coverage considered unaffordable based on projected income</b> —The Marketplace determined that you didn't have access to coverage that is considered affordable based on your projected household income.	✓		Need ECN See Part I
<b>Certain Medicaid programs that are not minimum essential coverage</b> —The Marketplace determined that you were (1) enrolled in Medicaid coverage provided to a pregnant woman that isn't recognized as minimum essential coverage; (2) enrolled in Medicaid coverage provided to a medically needy individual (also known as Spend-down Medicaid or Share-of-Cost Medicaid) that isn't recognized as minimum essential coverage; or (3) enrolled in Medicaid coverage provided to a medically needy individual and were without coverage for other months because the spend-down had not been met.	✓		Need ECN See Part I

\*The coverage exemption for members of Indian tribes is no longer granted by the Marketplace, except in Connecticut. See the instructions for Part I, later, to claim the exemption.