

Please refer to the table for a list of exemptions to the mandate:

Coverage Exemption	Granted by Marketplace	Claimed on Tax Return	Code for Exemption
Income below the filing threshold —Your gross income or your household income was less than your applicable minimum threshold for filing a tax return.		✓	No Code See Part II
Coverage considered unaffordable —The required contribution is more than 8.16% of your household income.		✓	A
Short coverage gap —You went without coverage for less than 3 consecutive months during the year.		✓	B
Members of a health care sharing ministry —You were a member of a health care sharing ministry.		✓	D
<p>Citizens living abroad and certain noncitizens—You were:</p> <ul style="list-style-type: none"> • 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; • 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; • A bona fide resident of a U.S. territory; • 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; • 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 www.HealthCare.gov; or • 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 2017, but met certain presence requirements and elected to be treated as a resident alien. For more information, see Pub. 519. 	•	✓	C
Members of Indian tribes —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
Incarceration —You were in a jail, prison, or similar penal institution or correctional facility after the disposition of charges.		✓	F
Aggregate self-only coverage considered unaffordable —Two or more family members' aggregate cost of self-only employer-sponsored coverage was more than 8.16% of household income, as was the cost of any available employer-sponsored coverage for the entire family.		✓	G
Resident of a state that didn't expand Medicaid —Your household income was below 138% of the federal poverty line for your family size and at any time in 2017 you resided in a state that didn't participate in the Medicaid expansion under the Affordable Care Act.		✓	G

<p>Member of tax household born or adopted during the year—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.</p>		✓	H
<p>Member of tax household died during the year—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.</p>		✓	H
<p>Members of certain religious sects—The Marketplace determined that you are a member of a recognized religious sect.</p>	✓		Need ECN See Part I
<p>Ineligible for Medicaid based on a state’s decision not to expand Medicaid coverage—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.</p>	✓		Need ECN See Part I
<p>General hardship—The Marketplace determined that you experienced a hardship that prevented you from obtaining coverage under a qualified health plan.</p>	✓		Need ECN See Part I
<p>Coverage considered unaffordable based on projected income—The Marketplace determined that you didn’t have access to coverage that is considered affordable based on your projected household income.</p>	✓		Need ECN See Part I
<p>Certain Medicaid programs that are not minimum essential coverage—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.</p>	✓		Need ECN See Part I
<p>*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.</p>			