

IRS to Process Tax Returns That Lack Certification of ACA-Required Coverage

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In the wake of the President's January 20, 2017 [Executive Order](#) directing a reduction in regulatory burdens imposed by the Affordable Care Act (ACA), the IRS has quietly announced that it will continue to process income tax returns lacking confirmation that the taxpayer has maintained ACA-required health coverage.

The ACA requires that taxpayers who do not qualify for an exemption from the requirement to maintain health coverage must either purchase minimum essential coverage or make a "shared responsibility payment" when they file their tax returns. Individual tax returns contain a box (Line 61 on Form 1040) asking the taxpayer to certify whether he or she had health coverage for all or part of the tax year. Forms on which this line was not completed had previously been scheduled for automatic rejection for processing by IRS. Taxpayers who failed to certify coverage thus risked late filing penalties and delayed tax refunds.

Following the Executive Order, IRS will process returns regardless of whether the taxpayer's coverage status is indicated. According to the IRS [website](#), "taxpayers remain required to follow the law and pay what they may owe," and "may receive follow-up questions and correspondence at a future date, after the filing process is completed."

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