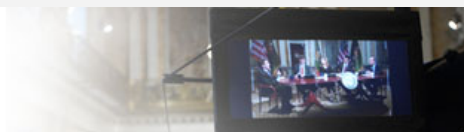


## U.S. DEPARTMENT OF THE TREASURY

## Press Center



## Fact Sheet: Addressing the Needs of Victims of Domestic Abuse and Spousal Abandonment under the Affordable Care Act

7/24/2014

*“Today’s guidance will help ensure that victims of domestic abuse and spousal abandonment are able to claim the premium tax credit not just this year but in future years as well. This is a commonsense measure to help these individuals access the same quality health coverage under the Affordable Care Act as the millions of other individuals who are benefitting,” said Assistant Secretary for Tax Policy Mark J. Mazur.*

Domestic abuse and spousal abandonment are serious concerns, and the Treasury Department is committed to helping victims access affordable, quality health coverage. Generally, individuals who are legally married are required to file joint income tax returns to claim the premium tax credit (PTC), an important benefit of the health care law that helps make coverage more affordable for millions of families. For victims of domestic abuse or spousal abandonment, however, getting in contact with a spouse for purposes of filing a joint return may pose serious risk of further injury and trauma, may be prohibited by a restraining order, or may be impossible if an individual is unable to locate his or her spouse.

In order to address this issue, today Treasury and the Internal Revenue Service (IRS) issued regulations to allow married victims of domestic abuse or spousal abandonment to claim a premium tax credit without filing a joint return for up to three consecutive years. An individual can access this relief by filing with the status of married filing separately, and indicating that he or she is living apart from a spouse and is unable to file a joint return due to domestic abuse, or because a spouse cannot be located after a reasonable effort.

Treasury and the IRS indicated in prior guidance that they would propose regulations addressing domestic abuse and other circumstances that would create obstacles to filing a joint return. Treasury also requested comments on how to structure a rule to address such situations. Today’s regulations are in response to feedback from individuals, advocates, members of Congress, and others. These regulations build on guidance Treasury and the IRS issued this past spring that provided this option for victims of domestic violence for 2014. Today’s regulations make this relief available for later years as well and extend it to victims of spousal abandonment.

Today’s guidance is effective immediately, while also requesting comments from stakeholders. Any comments received will be given careful consideration before the rule is finalized.

In addition to the rule in today’s regulations, it is important to note that pre-existing rules allow certain married individuals with children who live apart from their spouse to file as a “head of household.” [1] This rule makes it possible for some victims of domestic abuse and abandonment to claim the PTC without filing a joint return. Generally, married individuals may claim this filing status if they:

- File a separate return;
- Lived for more than half the year with a child for whom they may claim an exemption;
- Did not live with their spouse during the last six months of the tax year; and
- Paid more than half the cost of keeping up their home for the tax year.

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[1] For more information, see "*Head of Household*" in IRS Publication 501, "Exemptions, Standard Deduction, and Filing Information," available at [http://www.irs.gov/publications/p501/ar02.html#en\\_US\\_2013\\_publink1000220780](http://www.irs.gov/publications/p501/ar02.html#en_US_2013_publink1000220780).