



STATE OF DELAWARE

**DELAWARE HEALTH AND SOCIAL SERVICES
DIVISION OF MEDICAID & MEDICAL ASSISTANCE**

**PLANNING & POLICY UNIT
MEMORANDUM**

REPLY TO
ATTN. OF: Administrative Notice DMMA-A-03-2021

TO: All DMMA and DSS Staff

DATE: February 10, 2021

SUBJECT: IRS Form 1095-B

BACKGROUND

Beginning January 31, 2021, all Medicaid beneficiaries who had at least one day of Medicaid coverage in 2020, may request a copy of their Form 1095-B from the Department of Health and Human Services. 1095-B forms will only be mailed upon request.

Recently, the IRS released Notice 2020-76 explaining that due to the individual shared responsibility penalty being reduced to zero for 2020, the IRS has expanded relief for enrollment information since individuals will not need this information to file their federal tax returns. The Notice states that the IRS will not assess a penalty against the Department of Health and Human Services (DHSS) for failing to furnish Form 1095-B to individuals if two conditions are met:

1. The DHSS posts a notice prominently on its website stating that Medicaid beneficiaries may receive a copy of their 2020 Form 1095-B upon request, accompanied by an email address and a physical address to which a request may be sent, as well as a telephone number that responsible individuals can use to contact the reporting entity with any questions.

That notice is published on the internet here: <https://www.irs.gov/pub/irs-drop/n-20-76.pdf>

2. The DHSS furnishes a 2020 Form 1095-B to any responsible individual upon request within 30 days of the date the request is received.

DISCUSSION

- All Medicaid beneficiaries who had at least one day of Medicaid coverage in 2020, may request a copy of their Form 1095-B by one or all of the following means:
 - Email – DHSS_DSS_1095BRequests@Delaware.Gov
 - Phone – (302)255-9567
 - Mail
1095B Request, Office 277
Lewis Building - H163
1901 N. DuPont Hwy
New Castle, DE. 19720
- 1095-B requests will be handled by a centralized team at the Lewis building. On average 1095-B forms will be mailed to the requestors within five working days of receipt by DHSS.

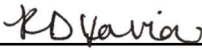
ACTION REQUIRED

Encourage Medicaid recipients inquiring about their 2020 Form 1095-B to request a copy through the means reviewed above.

DIRECT INQUIRIES TO

Colleen Cunningham
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(302) 255-9609

February 10, 2021
DATE

 on behalf of

Lisa Zimmerman, Deputy Director
Division of Medicaid & Medical Assistance