



TaxNewsFlash

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Notice 2025-15: Guidance regarding health coverage reporting required by sections 6055 and 6056

The IRS today released [Notice 2025-15](#), providing guidance regarding the alternative manner of furnishing certain health insurance coverage statements to individuals under sections 6055(c)(3) and 6056(c)(3).

Sections 6055(c)(3) and 6056(c)(3) were added to the Code by section 2 of Pub. L. 118-167 (the “Paperwork Burden Reduction Act”) and are effective for statements required by section 6055 or section 6056 with respect to returns for calendar years after 2023.

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