

**STATE OF DELAWARE****DELAWARE HEALTH AND SOCIAL SERVICES
DIVISION OF MEDICAID & MEDICAL ASSISTANCE
POLICY & PLANNING UNIT****ADMINISTRATIVE NOTICE A-06-2024**

TO: DSS/DMMA Staff
DATE: May 28, 2024
PROGRAM(S): Medicaid Programs
SUBJECT: 1095-B Forms

**A-06-2024 supersedes any previous 1095-B Forms Administrative Notices. This notice will no longer be issued annually and will only be reissued if there is a change in policy.*

BACKGROUND

Beginning January 31st of each year, all Medicaid beneficiaries who had at least one day of Medicaid coverage within the previous year, may request a copy of their Form 1095-B for tax filing purposes from the Division of Social Services (DSS). The 1095-B forms will only be mailed upon request.

On December 15, 2022, the Department of the Treasury published a final Federal Rule [87 FR 76569](#) allowing Delaware Health and Social Services (DHSS) to furnish written statements regarding minimal essential coverage to beneficiaries. The regulation identifies a permanent alternative method for timely furnishing individual statements when the individual shared responsibility payment amount is zero.

The regulation states that the IRS will not assess a penalty against Delaware Health and Social Services for failing to furnish Form 1095-B to members if two conditions are met:

1. DSS posts a notice prominently on its website stating that Medicaid members may receive a copy of their Form 1095-B upon request when accompanied by an email address, a physical address to which a request may be sent, and a telephone number that the Medicaid member can use to contact the reporting entity with any questions.
2. DSS will furnish Form 1095-B to Medicaid members upon request within 30 days of the date the request is received.

DISCUSSION

- All Medicaid members who had at least one day of Medicaid coverage in the calendar year preceding January 31st may request a copy of their Form 1095-B by one of the following methods:
 - Email – DHSS_DSS_1095BRequests@Delaware.Gov
 - Phone – 302-255-9549
 - Mail
1095B Request, DSS Directors Office
Lewis Building - H163
1901 DuPont Hwy
New Castle, DE. 19720
- 1095-B requests will be handled by a centralized team at the Lewis building.

ACTION REQUIRED

Staff should encourage Medicaid members inquiring about their tax Form 1095-B to request a copy through one of the methods provided above.

DIRECT INQUIRIES TO

DHSS_DMMA_PPU@delaware.gov

5/29/2024 | 1:50 PM EDT

Date

DocuSigned by:

Kimberly Xavier

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Kimberly Xavier, Chief
Policy and Planning
Division of Medicaid & Medical Assistance