



TaxNewsFlash

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Notice 2020-66: Medicaid coverage of COVID-19 testing and diagnostic services

The IRS today released an advance version of Notice 2020-66 as interim guidance providing that certain Medicaid coverage of coronavirus (COVID-19) testing and diagnostic services is not “minimum essential coverage” for purposes of section 36B. Therefore, an individual’s eligibility for Medicaid coverage solely for COVID-19 testing and diagnostic services will not prevent that person from being able to claim a premium tax credit under section 36B.

[Notice 2020-66](#) [PDF 84 KB] also announces that the U.S. Treasury Department and IRS intend to amend Reg. section 1.5000A-2 to add Medicaid coverage of COVID-19 testing and diagnostic services to the list of health care coverage that is not minimum essential coverage under a government-sponsored program.

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