

## Failure to Reconcile (FTR) Changes

The **Tax Filing** screen received updates to the reconciliation attestation question (see screenshot below). This change only impacts Individuals undergoing **Passive Renewal**. The Individual will be ineligible for Advance Premium Tax Credits (APTC) if the Individual or their tax filer (or the tax filer’s spouse, if married) has failed to file a federal income tax return and reconcile APTC paid on behalf of the Individual, using IRS Form 8962, for two consecutive years.

Application Summary

### JENNY JESSIE

Section 3 of 3

**Tax Filing**

How does JENNY JESSIE intend to file taxes in tax year 2024?

- Dependent of individual in the household
- Dependent of individual not in the household
- Married Filing Jointly
- Married Filing Separately
- I do not intend to file taxes

Is JENNY JESSIE claiming any household members as dependents?

Which household member(s) is JENNY JESSIE claiming as a dependent?

DANNY CHARLIE

JULIE MARY

**Did JENNY JESSIE reconcile premium tax credits on her tax return for the last two consecutive tax years? Select 'Yes' below if:**

- You received payment assistance to help for coverage.
- You filed federal income tax returns for the last two consecutive years, and you used payment assistance. For example, in the year 2023 and 2022 you got help paying coverage and you also filed tax returns for both years.
- You submitted IRS Form 8962 with these tax returns.

The updated verbiage of the question is as follows:

*Did [Individual] reconcile premium tax credits on his/her tax return for the last two consecutive tax years?*

Select 'Yes' below if:

- You received payment assistance to help for coverage.*
- You filed federal income tax returns for the last two consecutive years, and you used payment assistance. For example, in the year [Tax Year] and [Tax Year – 1] you got help paying coverage and you also filed tax returns for both years.*
- You submitted IRS Form 8962 with these tax returns.*

The attestation question only displays if one of the following is chosen for at least one of the tax filing years:

- Head of Household
- Married Filing Jointly
- Married Filing Separately
- Qualifying Widow(er)
- Single

The attestation question, when it appears, is now mandatory, and is presented as a “toggle” question, where either **Yes** or **No** is selected.