

## 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.

XF	Filing \Theta		
w	E	E intend to file taxes in tax	
	Dependent of i	ndividual in the household	
	Dependent of i	ndividual not in the housel	hold
•	Married Filing J	ointly	
	Married Filing S	eparately	
	I do not intend	to file taxes	
	Yes	ng any household member No nbor(s) is JENNY JESSIE clai	
	Yes	No	
	Yes	No	
	Yes Ch household mer DANNY CHARLIE	No	
hic	Yes th household mer DANNY CHARLIE JULIE MARY ENNY JESSIE recoo	No mbor(s) is JENNY JESSIE clai	iming as a dependent?
hic d JI	Yes th household mer DANNY CHARLIE JULIE MARY ENNY JESSIE recor oars? Select 'Yes'	No mbor(s) is JENNY JESSIE clai	iming as a dependent?
hic d Ji x y	Yes th household mer DANNY CHARLIE JULIE MARY ENNY JESSIE reco rears? Solect Yes' ou received payn ou filed federal in	No mbor(s) is JENNY JESSIE clair noile premium tax credits of bolow if: O nent assistance to help for a come tax returns for the las	iming as a dependent? on her tax return for the last two consecutive coverage. at two consecutive years, and you used
hic d JI x y	Yes th household mer DANNY CHARLIE JULIE MARY ENNY JESSIE recoi rears? Select Yes <sup>2</sup> to u received paym ou filed federal in rayment assistance	No mbor(s) is JENNY JESSIE clai noile premium tax credits of bolow if: O nent assistance to help for a come tax returns for the las be. For example, in the year	iming as a dependent? on her tax return for the last two consecutive coverage. at two consecutive years, and you used
	Yes th household mer DANNY CHARLIE JULIE MARY ENNY JESSIE recor rears? Select Yes' ou received payn ou filed federal in rayment assistance ind you also filed t	No mbor(s) is JENNY JESSIE clair noile premium tax credits of bolow if: O nent assistance to help for a come tax returns for the las	iming as a dependent? on her tax return for the last two consecutive coverage. it two consecutive years, and you used 2023 and 2022 you got help paying coverage
	Yes th household mer DANNY CHARLIE JULIE MARY ENNY JESSIE recor rears? Select Yes' ou received payn ou filed federal in rayment assistance ind you also filed t	No mbor(s) is JENNY JESSIE clai noile premium tax credits of bolow if: O nent assistance to help for come tax roturns for the las ze. For example, in the year ax roturns for both years.	iming as a dependent? on her tax return for the last two consecutive coverage. it two consecutive years, and you used 2023 and 2022 you got help paying coverage

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.