



Tax Attestation Job Aid Certified Enrollers

Background

A consumer who applied for Covered California and received Advanced Premium Tax Credits (APTC) during the coverage year is required to file taxes. The IRS reports to CalHEERS when an individual did not file taxes for a year in which they received APTC. CalHEERS will use this information to both update APTC eligibility for existing consumers and determine APTC eligibility for new consumers.

Review the scenarios below to understand the impact to consumers:

Scenario #1:

- Existing APTC eligible consumers that did not file taxes for a previous coverage year must file taxes to continue eligibility for APTC
 - These consumers will have their eligibility automatically re-determined by CalHEERS with CalHEERS Release 16.4 on May 16, 2016.
 - The redetermination may result in the discontinuance of APTC eligibility in the current year if the consumer did not file taxes for a previous coverage year.

Scenario #2:

- Existing APTC eligible consumers who **Report A Change** will receive an ineligible status if they did not file taxes for a previous coverage year.

Scenario #3:

- Consumers renewing coverage and seeking premium assistance will receive an ineligible status if they did not file taxes for a previous coverage year.

How to help:

- If the consumer is determined ineligible for APTC as a result of their Non Tax Filer status, they may self-attest to having filed taxes in the online application by accessing the **Update Consent for Verification and Tax Filing Attestation Page** in their online application.
- The **Update Consent for Verification and Tax Filing Attestation link** can be accessed in the **Actions** column on the *Consumer Home Page*.
- The link will display on all cases that have requested financial assistance (subsidized) and have an application status of 'Submitted'. The link does not display if the consumer did not request financial assistance (unsubsidized).



Follow these steps to assist a consumer with attesting to having filed taxes for a previous coverage year in which they received APTC:

- Click the **Update Consent for Verification and Tax Filing Attestation link**



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- When the *Update Consent and Tax Filing Attestation* page displays, the consumer may update their consent for verification or attest to having filed taxes.

Tax Filing Attestation

Individuals who received premium assistance must file taxes for that benefit year. If you received premium assistance and did not file your taxes for that year, you will not be eligible for premium assistance in the future, until you file your taxes for that benefit year.

Did your household file a federal tax return and reconcile any premium assistance you used? By attesting below, you declare under penalty of perjury, under the laws of the State of California, that:

received premium assistance to help lower my costs for health insurance. The tax filer for my household filed a federal income tax return for that benefit year.

Cancel Update

- Clicking the **Tax Filing Attestation** checkbox updates the tax filing information received from IRS. The consumer attests to the following: *I received premium assistance to help lower my costs for health insurance. The tax filer for my household filed a federal income tax return for that benefit year.*
- Clicking the **Update** button re-determines eligibility for the consumer and navigates the consumer to the Eligibility Results page. APTC eligibility will be restored if the consumer continues to meet all other eligibility requirements.
- Plan selection will be available for the consumer to select a subsidized health plan.