



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

25.21.3

JULY 21, 2025

## EFFECTIVE DATE

(07-21-2025)

## PURPOSE

- (1) This transmits new IRM 25.21.3, IRS Role in Supporting Affordable Care Act, Marketplace Eligibility Determinations and Reporting Requirements.

## MATERIAL CHANGES

- (1) IRM 25.21.3.1 - Updated subsection with “and Objectives” to agree with latest Internal Controls information.
- (2) IRM 25.21.3.1.3 - Added new subsection “Roles and Responsibilities” to agree with latest Internal Controls information.
- (3) IRM 25.21.3.1.4 - Added new subsection “Program Management and Review” to agree with latest Internal Controls information.
- (4) IRM 25.21.3.1.5 - Added new subsection “Program Controls” to agree with latest Internal Controls information.
- (5) IRM 25.21.3.1.6 - Updated subsection with “Terms and” to agree with latest Internal Controls information.
- (6) Revised the Internal Revenue Manual (IRM), where necessary, for the following types of editorial changes:
  - Corrected spelling, grammar, and formatting errors
  - Updated IRM references, citations, and links
  - Updated form titles

## EFFECT ON OTHER DOCUMENTS

IRM 25.21.3, IRS Role in Supporting Affordable Care Act, Marketplace Eligibility Determinations and Reporting Requirements, dated January 5, 2017 (effective January 5, 2017), is superseded.

## AUDIENCE

All the IRS employees involved with Affordable Care Act requirements

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Director, Submission Processing



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25.21.3

Marketplace Eligibility Determination and Reporting Requirements

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25.21.3.1  
(07-21-2025)  
**Program Scope and Objectives**

- (1) Purpose: The purpose of this IRM is to provide employees with an overview of the role of the IRS to assist in the Affordable Care Act (ACA) provisions relating to:
  - a. Household income and family size verification of individuals seeking financial assistance through the Marketplace.
  - b. Calculation of the maximum amount of the advance premium tax credit (APTC).
  - c. Transmission of required reports from Marketplaces to the IRS on an annual and monthly basis regarding individuals enrolled in qualified health plans (QHP).
- (2) Audience: This information is helpful to the IRS employees Servicewide, but particularly those involved with handling taxpayer questions, programming ACA systems, examining, and collecting. Applicable program offices oversee these programs.
- (3) Policy Owner: Director, Submission Processing
- (4) Program Owner: E-file Services
- (5) Primary Stakeholders: Other areas that may be affected by these procedures include (but are not limited to):
  - Accounts Management (AM)
  - Chief Counsel
  - Compliance
  - Information Technology (IT) Programmers
  - Large Business and International (LB&I)
  - Small Business/Self-Employed (SB/SE)
  - Submission Processing (SP)
  - Taxpayer Advocate Service (TAS)

25.21.3.1.1  
(01-05-2017)  
**Background**

- (1) Under the Affordable Care Act, Marketplaces provide a single point of access for individuals to enroll in qualified health plans, apply for income-based subsidies to offset the cost of these plans, which are paid directly to health-insurance issuers and, as applicable, obtain an eligibility determination for other health coverage programs, such as Medicaid or the Children's Health Insurance Program. The Department of Health and Human Services (HHS) operates the Federally-Facilitated Marketplace (FFM) in about two-thirds of the states.
- (2) To be eligible to enroll in a QHP through a Marketplace, an individual must be:
  - a. A United States citizen or national, or otherwise lawfully present in the U.S.,
  - b. Reside in the marketplace service area, and
  - c. Not be incarcerated (unless incarcerated while awaiting disposition of charges).
- (3) Marketplaces, in turn, are required by law to verify application information to decide eligibility for enrollment and, if applicable, determine eligibility for the income-based subsidies. These verification steps include:

- a. Validating an applicant's Social Security number (SSN), if one is provided;
  - b. Verifying citizenship, status as a national, or lawful presence by comparison with Social Security Administration (SSA) or Department of Homeland Security (DHS) records; and
  - c. Verifying household income and family size by comparison against tax-return data from the IRS, as well as data on Social Security benefits from SSA.
- (4) In particular, the ACA requires that consumer-provided information be verified and that determinations of eligibility be made, through either an electronic verification system or another method approved by HHS. To implement this verification process, HHS developed the Federal Data Services Hub (FDSH), which acts as a portal for exchanging information between the FFM, State-Based Marketplaces (SBMs), and Medicaid agencies, among other entities, and HHS's external partners, including other federal agencies. The Marketplace uses the FDSH to verify the applicant information necessary to support an eligibility determination is consistent with external data sources.
- (5) For qualifying applicants, the Act provides two forms of subsidies for consumers enrolling in QHPs, both are paid directly to insurers on consumers' behalf. One is a federal income tax credit, which enrollees may elect to receive in advance, and which reduces a consumer's monthly premium payment. This is known as the APTC. The other, known as cost-sharing reduction (CSR), is a discount that lowers the amount consumers pay for out-of-pocket charges for deductibles, coinsurance, and co-payments.
- (6) When applicants apply for coverage, they report family size and the amount of projected household income. Based, in part, on that information, the Marketplace will calculate the largest allowable amount of APTC. An applicant can then decide if he or she wants all, some, or none of the estimated credit paid in advance, in the form of payment to the applicant's insurer that reduces the applicant's monthly premium payment.
- (7) If an applicant chooses to have all or some of their estimated credit paid in advance, the applicant is required to "reconcile" on his or her federal tax return the amount of APTC payments the government sent to the applicant's insurer on the applicant's behalf with the actual tax credit for which the applicant qualifies based on household income and family size reported on the return.
- (8) To help this reconciliation process, the Marketplace reports monthly Exchange Periodic Data (EPD) to the IRS and sends enrollees Form 1095-A, Health Insurance Marketplace Statement, which reports, among other things, the amount of APTC paid on behalf of the enrollee. This information is necessary for enrollees to complete their tax returns. The accuracy of information reported on this form is important for deciding an applicant's tax liability, and ultimately, government revenues.

25.21.3.1.2  
(01-05-2017)  
**Authority**

- (1) The ACA added IRC 6103(l)(21), which permits the disclosure of return information to assist Marketplaces with income verification as part of the eligibility and enrollment process.
- (2) The ACA added IRC 36B(f)(3), which requires Marketplaces to report certain information to the IRS and to individuals who enroll, or enroll a family member, in a QHP through the Marketplace.

- (3) See ACA home page: <https://www.irs.gov/affordable-care-act> for additional information and authority.

25.21.3.1.3  
(07-21-2025)

## Roles and Responsibilities

- (1) E-File Services is responsible for the content in this IRM. The Special Project Director for ACA makes updates as needed.
- (2) The Special Project Director for ACA ensures the IRM is timely submitted to Publishing.

25.21.3.1.4  
(07-21-2025)

## Program Management and Review

- (1) Annual Review: The processes outlined in this IRM are reviewed annually during IRM Review and Clearance to ensure they are accurate and promote consistent tax administration.

25.21.3.1.5  
(07-21-2025)

## Program Controls

- (1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.

25.21.3.1.6  
(01-05-2017)

## Terms and Acronyms

- (1) Commonly used terms and acronyms relating to the Affordable Care Act:

Acronym	Definition
ACA	Affordable Care Act
APTC	Advance Premium Tax Credit
ATIN	Adoption Taxpayer Identification Number
CDR	Coverage Data Repository
CMS	Centers for Medicare and Medicaid Services under HHS
CSR	Cost-sharing reductions
DHS	Department of Homeland Security
EPD	Exchange Periodic Data
ESB	Enterprise Service Bus
FDSH	Federal Data Services Hub
FFM	Federally-Facilitated Marketplace
FPL	Federal Poverty Line
FTR	Failure to Reconcile
HHI	Household Income
HHS	Department of Health and Human Services
IFSV	Income and Family Size Verification
MAGI	Modified Adjusted Gross Income

Acronym	Definition
PTC-CE	Premium Tax Credit Computation Engine
QHP	Qualified Health Plan
RHCB	Remainder of the Household Contribution Benchmark
SBM	State-Based Marketplace
SLCSP	Second Lowest Cost Silver Plan
SRP	Individual Shared Responsibility Payment
SSA	Social Security Administration
SSN	Social Security number
UWR	Unified Work Request
XML	Extensible Markup Language

25.21.3.1.7  
(01-05-2017)

#### Related Resources

- (1) ACA home page: <https://www.irs.gov/affordable-care-act>
- (2) Form 1095-A, Health Insurance Marketplace Statement
- (3) Form 8962, Premium Tax Credit (PTC)
- (4) Pub 501, Dependents, Standard Deduction, and Filing Information

25.21.3.2  
(01-05-2017)

#### Household Income and Family Size Verification (IFSV)

- (1) This subsection describes the business process that supports the verification of household income and family size for an applicant receiving an eligibility determination for financial assistance.
- (2) The ability for Marketplaces to access and use tax return information is a critical part to determine eligibility for APTC and CSR as well as to determine eligibility for certain exemptions from the individual shared responsibility payment (SRP).

25.21.3.2.1  
(01-05-2017)

#### Income and Family Size Verification Process

- (1) The IFSV process receives requests and provides responses from/to HHS regarding household income and family size for an applicant requesting an eligibility determination for financial help.
- (2) Household income is the sum of the following:
  - a. The modified adjusted gross income (MAGI) of the primary applicant and applicant spouse in the HHS request, plus
  - b. The MAGI of each dependent applicant in the HHS request who is required to file a tax return for the taxable year.
- (3) MAGI is the sum of the following:
  - a. Adjusted gross income, plus
  - b. The amount (if any) normally excluded by section 911 (the exclusion from gross income for citizens or residents living abroad), plus
  - c. Any tax-exempt interest received or gained during the tax year, plus
  - d. Social Security benefits not includable in gross income under IRC 86.



**Example:** MAGI = AGI + Foreign Earned Income Exclusion + Tax Exempt Interest + Nontaxable SSA benefits.

“Number of Exemptions” is provided in the response as Family Size. Family Size is the response to *Number of Exemptions*.

- (4) In addition to income and family size information, the IRS also provides information to the Marketplace on each tax filer and tax filer spouse reported that failed to reconcile (FTR) APTC received in a prior year.
- (5) HHS sends requests to the IRS that are directed to the IFSV application via Enterprise Service Bus (ESB).
- (6) ESB will include data from the Coverage Data Repository (CDR) to IFSV along with the HHS request. IFSV will then process the request and send a response back to HHS via ESB.
- (7) Requests are generated and processed based on individual transactions started by the Marketplace in near-real-time. However, the annual redetermination process involves the generation and processing of batch requests.

## 25.21.3.2.2 (01-05-2017) **Conditions and Assumptions**

- (1) The following conditions and/or assumptions apply to the IFSV process.
  - a. Prior to sending a request to the IRS, the Marketplace must validate the SSN of each individual with the SSA; invalidated SSNs will not be included in the request to the IRS.
  - b. If an individual does not have an SSN, that individual will not be included in the IFSV request forwarded to the IRS.
  - c. The individual did not decline determination of eligibility for financial help.
  - d. The IRS will not accept the data element Adoption Taxpayer Identification Number (ATIN); Marketplaces will not send ATINs.
  - e. As part of the initial application for financial assistance, the Marketplace must give individuals the option to obtain tax return information as part of the annual redetermination and renewal processes, for a period not to exceed 5 years based on a single authorization.
  - f. Each Marketplace must be uniquely shown when requesting tax return information so that authorization to receive tax return information is validated by the IRS prior to any disclosure to HHS.

## 25.21.3.2.3 (01-05-2017) **Timing and Frequency**

- (1) Initial income verifications by Marketplaces are performed during the open enrollment period and throughout the year if an individual enrolls during a special enrollment period.
- (2) Income verifications for self-reported changes in income during the coverage year will occur throughout the year.
- (3) Annual redeterminations for all individuals enrolled in a QHP through the Marketplace and who previously requested an eligibility determination for financial assistance will generally occur between August and October.
- (4) IFSV performed for the purposes of deciding eligibility for SRP exemptions will be performed throughout the year.

- (5) HHS and the IRS will exchange information via the FDSH in near real-time during normal service hours following separately executed service level agreements between HHS and the IRS.
- 25.21.3.2.4  
(01-05-2017)  
**Disclosure of Tax Return Information**
- (1) Upon request and subject to strict privacy and security rules, the IRS will show the following information about taxpayers applying for assistance or certain SRP exemptions:
- The taxpayer's filing status;
  - The number of individuals on the taxpayer's tax return;
  - Information about the taxpayer's MAGI and the MAGI of dependents claimed on the return; and
  - If this information is not available, a sign of why.
- (2) In general, the IRS will provide HHS with the most recent tax return information on file.
- (3) This information may not be shown to any other entity, including individuals applying at a Marketplace or individuals involved in assisting consumers in the application process, e.g., navigators, agents and brokers.
- 25.21.3.2.5  
(01-05-2017)  
**Programming Updates: Failure to Reconcile**
- (1) During open enrollment each year, the IRS conducts a FTR analysis as part of IFSV. As part of this effort, the IRS will always run two years of FTR.
- (2) To support this functionality, a UWR must be sent to Information Technology (IT) by July 31 of the year prior to the open enrollment period.
- 25.21.3.3  
(01-05-2017)  
**Premium Tax Credit Computation Engine (PTC-CE)**
- (1) This subsection describes the computation engine available to Marketplaces through the FDSH to calculate the largest allowable amount of the APTC.
- (2) Applicants found eligible for the APTC by the Marketplace can decide to take all, some, or none of the estimated credit paid in advance, in the form of payment to the applicant's insurer that reduces the applicant's monthly premium payment.
- (3) As part of the eligibility and enrollment process, Marketplaces have the option to use the PTC-CE to calculate the maximum allowable amount of the APTC and to calculate the Remainder of the Household Contribution Benchmark (RHCB) or they may build their own computation engine.
- (4) Instructions for programming updates for the APTC Table and the Publication 501 Reference Tables are addressed in IRM 25.21.3.3.1, Programming Updates for the APTC Table, and IRM 25.21.3.3.2, Programming Updates for the Publication 501 Reference Tables.
- (5) HHS also retains a record of the amount of the advance payment of the premium tax credit that the applicant chooses to accept and reports the amount of the APTC paid on the consumer's behalf to the IRS.

25.21.3.3.1  
(01-05-2017)  
**Programming Updates  
for the APTC Table**

- (1) In order to update the APTC calculator by September 1 to service re-enrollment requests in advance of open enrollment, a UWR to update the APTC table must be submitted by January 31 of the enrollment year. The applicable percentage table is published in a revenue procedure issued by IRS Counsel and should be available before January of the enrollment year and one year in advance of the applicable tax year.

25.21.3.3.2  
(01-05-2017)  
**Programming Updates  
for the Publication 501  
Reference Tables**

- (1) To update Publication 501 reference tables, a UWR must be submitted by the IT established work request submission deadline, which is currently January 31 of the calendar year. The UWR submitted in January acts as a placeholder UWR which is routed for approval. The business then updates the placeholder UWR with the new figures when the tax year Form 1040 instructions and/or Pub 501 are published in December.
- (2) In order to calculate these amounts, the computation engine uses the following inputs: information the applicant provided about their family composition, projected household income, and other factors, such as whether those enrolling are eligible for other, non-Marketplace coverage.
- (3) The IRS does not retain information about the applicant once it has sent the results to the Marketplace through the FSDH. The IRS and HHS retain the raw data they exchange only to provide calculation results and perform IT integrity checks.
- (4) Marketplaces retain a record of the amount of APTC that the applicant chooses to accept and reports the amount paid on the consumer's behalf to the IRS.

25.21.3.4  
(01-05-2017)  
**Marketplace Reporting  
Requirements**

- (1) This subsection describes the Marketplace information reporting requirements, the receipt of this information, and how it is used during tax returns processing.
- (2) Marketplaces must report to the IRS on a monthly and annual basis and furnish to individuals an annual written statement (Form 1095-A) by January 31st of each year that includes the information the Marketplace must report to the IRS.
- (3) Individual Marketplaces are required to report certain information to the IRS about individuals who receive from the Marketplace a certificate of exemption from the SRP.

25.21.3.4.1  
(01-05-2017)  
**Annual Reporting  
Requirements to the IRS**

- (1) Marketplaces must report the following information on Form 1095-A **annually** to the IRS for each tax household enrolled in a QHP:
  - a. Name, address, and taxpayer identification number (TIN), or date of birth if a TIN is not available, of the tax filer or responsible adult.
  - b. Name and TIN, or date of birth if a TIN is not available, of a tax filer's spouse.
  - c. Amount of the APTC for coverage under the plan each month.
  - d. For plans for which APTC payments are made, the premium (excluding the premium allocated to benefits more than essential health benefits) for the applicable benchmark plan (the second lowest cost silver plan) for purposes of computing APTC.

- e. For plans for which APTC payments are not made, the premium (excluding the premium allocated to benefits in excess of essential health benefits) for the applicable benchmark plan that would apply to all individuals enrolled in the QHP if APTC payments were made for the coverage (in lieu of reporting this information, the Marketplace may provide a reasonable method that a responsible adult may use to determine at the time of filing the tax return the premium for the benchmark plan that applies to the coverage household).
  - f. Name and TIN, or date of birth if a TIN is not available, and dates of coverage for each individual covered under the plan.
  - g. Coverage start and end dates of the QHP.
  - h. Name of the QHP issuer.
  - i. Marketplace-assigned policy identification number.
  - j. Identifying number assigned by CMS to the Marketplace.
  - k. Any other information specified by forms or instructions or in published guidance.
- (2) Marketplaces must also provide the monthly premium for the plan in which the individuals enroll, however:
- a. The premium allocated to benefits in excess of essential health benefits is excluded;
  - b. The portion of the premium for a stand-alone dental plan allocated to pediatric dental benefits is added, but if a family is enrolled in more than one QHP, the pediatric dental premium is added to the premium for only one QHP; and
  - c. The amount is not reduced for APTC.

25.21.3.4.2  
(01-05-2017)

**Monthly Reporting  
Requirements to the IRS**

- (1) Marketplaces must provide the following information *monthly* to the IRS for each tax family (families for which there is a responsible adult as well as families for which there is a tax filer) enrolled in a QHP:
- a. The information required to be reported annually;
  - b. For plans for which the APTC payments are made: Names, TINs, or dates of birth if no TIN is available, of the individuals enrolled in the QHP who are expected to be the tax filer's dependent;
  - c. The unique identifying number the Marketplace uses to report data that enables the IRS to associate the data with the proper account from month to month (also known as the IRS Group Identifier);
  - d. The issuer's employer identification number (EIN);
  - e. The name and TIN, or date of birth if a TIN is not available, of each individual receiving an exemption from the SRP from the Marketplace, the months for which the exemption is in effect and the exemption certificate number;
  - f. If employment information is provided to the Marketplace, the name, address, and EIN of each employer of the tax filer, the tax filer's spouse, and each enrolled individual;
  - g. If employment information is provided to the Marketplace, an indication of whether an employer offered minimum essential coverage that provided minimum value, and, if so, the amount of the employee's required contribution for self-only coverage; and
  - h. Any other information specified by forms or instructions or in published guidance.

25.21.3.4.3  
(01-05-2017)

## Exchange Periodic Data (EPD)

- (1) On a *monthly* basis the Marketplace must generate a transmission, otherwise referred to as Exchange Periodic Data (EPD), which contains information about policies purchased through the Marketplace and SRP exemption determinations for the purposes of the IRS tax administration. See IRM 25.21.3.4.2 for a list of EPD data elements reported by Marketplaces, as required under IRC 36B(f)(3).
- (2) The monthly data feed is cumulative containing monthly data for each month from the start of the coverage year in January through the most recent completed month. For example, a monthly transmission produced in September would contain information for each month from January through August.
- (3) The IRS receives monthly data and performs data integrity and quality checks and communicates with Marketplaces to correct errors.
- (4) Each subsequent EPD submission overlays any previously accepted and processed submission.

**Example:** A report submitted in August that has been accepted and fully processed will replace any previously received EPD and the August EPD will be the official record.

25.21.3.4.4  
(01-05-2017)

## Assumptions and Constraints

- (1) Marketplaces are required to submit EPD through the FDSH for each month during the coverage year, include new data from the previous month and all month's cumulative data from the calendar year.
- (2) EPD submissions may also contain corrections and added or removed policies (if any) for previous months identified by Marketplace.
- (3) The monthly transmission will only include policy information for QHPs sold through the Marketplace.

**Note:** This does *not* include catastrophic plans - for which Marketplaces do *not* report - because individuals enrolled in catastrophic plans are not eligible to receive APTC nor can they claim the premium tax credit on their tax return at filing.

25.21.3.4.5  
(01-05-2017)

## Timing and Frequency

- (1) Monthly EPD are expected to be sent on or before the 15th of each month following the month of coverage and will include data through the end of the previous months.
- (2) Marketplaces must correct erroneous or outdated information in the next monthly report.
- (3) If the monthly information must be corrected after the final monthly submission on January 15 following the coverage year, corrections should be made as quickly as possible and submitted by the 15th of the month following the month in which the correction was identified.

25.21.3.5  
(01-05-2017)  
**Form 1095-A Health  
Insurance Marketplace  
Statement**

- (1) By January 31st of each year, the Marketplace must furnish a Form 1095-A to each taxpayer or other relevant adult (otherwise referred to in the IRS regulations as the responsible adult) who enrolled or whose family member enrolled in a QHP through the Marketplace.
- (2) The Marketplace must furnish this statement regardless of whether APTC is paid on behalf of anyone enrolled in the QHP. Individuals who enroll in a QHP may choose not to receive APTC, but they will need the information a Marketplace reports if they want to claim the premium tax credit on their tax return.
- (3) The IRC does not require a Marketplace to furnish a written annual statement to individuals who receive an exemption from the SRP but will provide these individuals with the information needed for tax filing at the time the exemption decision is made. See IRM 25.21.3.4.1 for a full list of Form 1095-A data elements required under IRC 36B(f)(3).

25.21.3.5.1  
(01-05-2017)  
**Assumptions and  
Constraints**

- (1) There will be one Form 1095-A per policy. In the event multiple families are enrolled in a single QHP, a Form 1095-A must be sent to each tax filer or Other Relevant Adult.
- (2) Taxpayers will use the Form 1095-A to compute the amount of premium tax credit and file an accurate tax return. The IRS will receive the same information as the tax filer (or another relevant adult).
- (3) The Form 1095-A will only include policy information for QHPs sold through the Marketplace.

**Note:** This does **not** include catastrophic plans - for which Marketplaces should **not** report - because individuals enrolled in catastrophic plans are not eligible to receive APTC, nor can they claim the premium tax credit on their tax return at filing.

- (4) The Form 1095-A should represent a subset of the data elements provided in EPD.
- (5) Form 1095-A are researchable using the IDRS command code IRPOL or Business Objects Form 1095-A application.

25.21.3.5.2  
(01-05-2017)  
**Timing and Frequency**

- (1) Marketplaces must send the Form 1095-A to the tax filer (or other relevant adult) and a copy electronically transmitted to the IRS no later than January 31 of each year.

25.21.3.5.3  
(01-05-2017)  
**Receipt and Use of  
Marketplace Data**

- (1) One of the truly unique characteristics of the ACA from a tax administration standpoint is the receipt, processing, and use of third-party data for at-filing processing checks.
- (2) Some of the key elements used at-filing include SSNs, Exchange Identifier, Policy Number, premium, APTC, and second lowest cost silver plan (SLCSP) premium amounts.
- (3) In addition, Marketplaces provide other data elements required to support various aspects of at-filing and post-filing tax administration.