



**Statement of Understanding  
IRS Liability or Refund Due To Client Error in Income Reporting**

**BEFORE SIGNING, READ THIS DOCUMENT CAREFULLY AND BE SURE YOU UNDERSTAND.**

The Ryan White Part B Program (RWPB) is required to ensure that the program is the “Payer of Last Resort” for all services it provides. With the implementation of the Affordable Care Act, a large portion of persons have increased access to some form of insurance coverage. Part of the requirements with the Affordable Care Act, is that enrollees must ensure to accurately estimate their income, as well as report any income changes throughout the year to ensure accurate Advance Premium Tax Credit subsidy is assigned. Failure to do so will result in refunds or health liabilities assigned when filing the following year’s taxes.

All refunds associated with overpayment of premiums from RWPB during the tax year are required to be returned to the program, failure to do so could impact your enrollment.

- **IRS 1040 line 69, IRS 1040A line 45, IRS 1040NR line 65– Net Premium Tax Credit**

RWPB has been granted approval to assist those clients with health liabilities associated with excess advance premium tax credit from underestimating income as long as funds are available.

- **IRS form 1040 line 46, IRS 1040A line 29, IRS 1040NR line 44 – Excess Advance Premium Tax credit**

This statement of understanding is required for all clients who received a refund or a tax health liability associated with an error in income reporting.

**Initial each statement, then sign and date the document.**      NAME: \_\_\_\_\_

- \_\_\_\_\_ 1) I understand that as a result of my error in accurately reporting and/or updating my income amounts to the Marketplace – resulted in Tax return changes that must be addressed.
- \_\_\_\_\_ 2) I understand that any refunds associated with overpayment are required to be returned to the Department immediately, or my enrollment may be impacted.
- \_\_\_\_\_ 3) I understand that the program is able to assist with tax health liabilities associated with excess advance premium tax credit have been approved for assistance for Tax Year 2014 moving forward as funding allows.
- \_\_\_\_\_ 4) I understand that the program is required to pay the approved portion of the excess advance premium tax credit directly to the IRS, and that the processing of that refund to be received by the client could potentially be closer to the end of the calendar year.
- \_\_\_\_\_ 5) I understand that the program is only able to assist with the amount of excess advance premium tax credit that in addition to the currently monthly amount we pay for premiums up to and not to exceed \$750/month
- \_\_\_\_\_ 6) I understand that any future tax year’s health liabilities as a result of excess advance premium tax credit may not be covered for assistance by the program.
- \_\_\_\_\_ 7) I understand the importance of reporting any income changes throughout the year directly to the Marketplace.

**I have completely read this statement of understanding. By signing below, I agree to and understand the facts and conditions contained herein.**

**Applicant signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

This form can be faxed directly to the Department at: 1-855-253-9149, or mailed to: IDPH  
525 West Jefferson, 1st Floor  
Springfield, IL 62761