

## **Policy: Filing a Tax Return to Reconcile APTCs for a Dependent Parent**

If an adult child (with or without a spouse) can claim a parent (or both parents) as a dependent, the parent is the dependent of the adult child whether or not the adult child decides to claim the parent.

Therefore, the parent should apply for Marketplace (ACA) coverage using the accurate household size and income that includes that of the adult child and the dependent parent's Advanced Premium Tax Credits (APTC) should be reconciled on the adult child's return (with the parent listed as a dependent).

If the dependent parent received APTC using only their household size and income and not including that of the adult child, Foundation Communities will not prepare an incorrect tax return for the dependent parent in order to reconcile APTC for the parent. Foundation Communities will prepare a tax return for the adult child claiming the dependent parent and reconciling their APTC therein.