**Section 4500.190 Eligibility and Special Rules on Advanced Payments of the Premium Tax Credit and Cost-Sharing Reductions**

a) A tax filer is eligible for APTCs if the tax filer meets the criteria in 45 CFR 155.305(f).

b) A tax filer is eligible for CSRs if the tax filer meets the criteria in 45 CFR 155.305(g).

c) An applicant has the right to appeal an eligibility determination regarding APTCs and CSRs, including the amount calculated, as provided in 45 CFR 155, Subpart F.

d) For plan years when Illinois operates a State-based Exchange on the Federal Platform, the Illinois Exchange will rely on HHS to determine eligibility for, calculate, and provide APTCs and CSRs and to conduct all related appeals.

(Source: Added at 49 Ill. Reg. 420, effective December 26, 2024)