



DEPARTMENT OF HEALTH AND HUMAN SERVICES  
OFFICE OF INSPECTOR GENERAL

TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION



*Joint HHS OIG/TIGTA Report*

*Review of the Accounting Structure Used for  
the Administration of Premium Tax Credits*

**March 31, 2015**

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This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

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## Appendix IV

### *Permanent Indefinite Refund Appropriation Activity During Fiscal Years 2014 and 2015*

Figures 1 and 2 provide the details of the APTC, advance cost-sharing reduction, and basic health program outlays from the Department of the Treasury permanent indefinite refund appropriation, administered by the IRS, during Fiscal Years<sup>1</sup> 2014 and 2015.<sup>2</sup> All numbers are rounded to millions, and total calculations were performed using the actual numbers rather than the rounded numbers in the table.

**Figure 1: APTC and Advance Cost-Sharing Reduction Outlays  
January Through September 2014 (in Millions)**

Month	APTC Outlay	Advance Cost-Sharing Reduction Outlay	Total Outlays
January 2014	\$36	\$5	\$40
February 2014	\$609	\$94	\$703
March 2014	\$813	\$137	\$950
April 2014	\$978	\$182	\$1,159
May 2014	\$1,508	\$292	\$1,801
June 2014	\$1,864	\$375	\$2,240
July 2014	\$1,786	\$354	\$2,140
August 2014	\$1,734	\$347	\$2,080
September 2014	\$1,629	\$324	\$1,953
<b>Total</b>	<b>\$10,957</b>	<b>\$2,110</b>	<b>\$13,068</b>

Source: The Department of the Treasury Central Accounting Reporting System.

<sup>1</sup> Any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government's fiscal year begins on October 1 and ends on September 30.

<sup>2</sup> The use of the Department of the Treasury permanent indefinite refund appropriation, administered by the IRS, for the purpose of making advance cost-sharing reduction payments is the subject of an ongoing lawsuit. See Complaint, *U.S House of Representatives v. Burwell, et al.*, No. 1:14-cv-01967 (D.D.C. Nov. 21, 2014).



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**Figure 2: APTC, Advance Cost-Sharing Reduction,  
and Basic Health Program Outlays  
October 2014 Through January 2015 (in Millions)**

Month	APTC Outlay	Advance Cost-Sharing Reduction Outlay	Basic Health Program Outlay	Total Outlays
October 2014	\$1,522	\$302	\$0	\$1,824
November 2014	\$1,543	\$303	\$0	\$1,845
December 2014	\$1,438	\$282	\$60	\$1,781
January 2015	\$1,306	\$273	\$0	\$1,580
<b>Totals</b>	<b>\$5,809</b>	<b>\$1,160</b>	<b>\$60</b>	<b>\$7,029</b>

Source: The Department of the Treasury Central Accounting Reporting System.