

**SMART PRA package
Removed, Relocated, and New Provisions (as of 03/16/2026)**

This document explains recent revisions to the State-based Marketplace Annual Reporting Tool (SMART) documentation. **Exhibit 1** lists changes to the Supporting Statement, noting the sections where changes were made, if the changes are related to a regulation, the reason for the change, and whether this change will increase or decrease the burden hours. **Exhibit 2** provides the same information for the SMART.

Exhibit 1: Supporting Statement

| Original Section | Section Title | New Section | Regulatory Requirement | Reason Removed, Relocated, or New | Increased or Decreased Burden Hours? |
|------------------------|----------------------------------|--|--------------------------------------|--|--------------------------------------|
| - | - | Table of Contents | - | Updated to include a hyperlinked table of contents. | N/A |
| - | - | List of Tables | - | Updated to include a hyperlinked list of tables. | N/A |
| A. | Background | N/A | Affordable Care Act Section 1311 (b) | Updated language to align with current regulation. | N/A |
| B. | Justification | N/A | 45 CFR § 155.1200, § 155.1210 | N/A | N/A |
| 12. | Burden Estimates (Hours & Wages) | N/A | 45 CFR § 155.1200, § 155.1210 | Updated burden table estimates. Updated hourly rates and Occupation Codes/Titles according to the most recent Bureau of Labor Statistics (BLS) data, using the 2024 Wage Estimate Table. | N/A |
| 14. | Cost to Federal Government | N/A | 45 CFR § 155.1200, § 155.1210 | Updated Cost to Federal Government table to reflect updated General Schedule (GS) pay schedule effective 1/1/2024. | N/A |
| 15. | Changes to Burden | N/A | 45 CFR § 155.1200, § 155.1210 | Updated total burden hours and estimates to account for an increase in estimated respondents over the next three-year period (21 to 23 State-based Exchanges [SBEs]). | Increase |
| 15.1 | Eligibility and Enrollment | N/A | 45 CFR § 155.1200, § 155.1210 | Updated language to reflect updates to the SMART. | N/A |
| 15.2 | Financial Programmatic Audit | N/A | 45 CFR § 155.1200, § 155.1210 | Updated language to reflect updates to the SMART. | N/A |
| 15.3 Program Integrity | - | 15.3 Self-Reporting: Financial and Programmatic Audit Opportunity for Comments | 45 CFR § 155.1200, § 155.1210 | Updated language to reflect updates to the SMART. | N/A |

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| Table 13 | Summary SMART Requirements | N/A | N/A | Updated table to detail specific updates made to the SMART. Updates include: <ul style="list-style-type: none"> • Adding attestations • Revising attestation language • Adding fields for attestations of “No” or “Partial” • Changed element III from “Program Integrity” to “Self-Reporting: Financial and Programmatic Audit Opportunity for Comments” | Increase |

Exhibit 2: SMART

| Original Section | Section Title | New Section | Regulatory Requirement | Reason Removed, Relocated, or New | Increased or Decreased Burden Hours? |
|------------------|-------------------|-------------|--------------------------------------|---|--------------------------------------|
| - | Introduction | - | 45 CFR § 155.1200, 45 CFR § 155.1210 | Updated introduction language. | N/A |
| - | Table of Contents | - | 45 CFR § 155.1200, 45 CFR § 155.1210 | Updated to include Paperwork Reduction Act (PRA) Disclosure Statement | N/A |

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| I. | Eligibility and Enrollment | N/A | 45 CFR § 155.1200, 45 CFR § 155.1210 | <ul style="list-style-type: none"> • Add “Verification of Identity” attestation. • Add “Eligibility Application” Attestation. • Add “Inconsistency Verification” sub-attestation. • Add “Administration of APTC” sub-attestation and the corresponding requirement to submit the State Exchange Advance Premium Tax Credit (APTC) proration methodology. • Add “Standards for Web-Brokers and Direct Enrollment (DE) Entities” attestation. • Add “Incarceration” sub-attestation to collect any alternative data sources State Exchanges use for this verification. • Add “Self-Reporting: Eligibility and Enrollment Opportunity for Comments” section. • Revise the “Social Security Number,” “Citizenship,” “Lawful Presence,” “Household Income and Size,” “Employer Sponsored Coverage,” “Periodic Data Matching,” and “Special Enrollment Period” attestations to collect additional information on SBE verification processes and align with regulatory changes, as applicable. • Revise State Exchange Annual Eligibility Redeterminations Template to align with updated federal regulations. • Add fields, as applicable, for State Exchanges to provide additional information or clarification for attestations of “No” or “Partial” or “not Applicable” to help federal reviewers to understand areas of non-compliance. • Updated Table O. order. • Replaced words “Plan” with “Program” in regards to Basic Health Plan (BHP) and Children’s Health Insurance Plan (CHIP) | Increase |

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| II. | Financial and Programmatic Audit | N/A | 45 CFR § 155.1200, 45 CFR § 155.1210 | <ul style="list-style-type: none"> • Revise language in “Financial Independent External Audit” to clarify how State Exchanges submit their external financial audit, Annual Comprehensive Financial Report (ACFR), and internal controls report. • Update language from Comprehensive Annual Financial Report (CAFR) to Annual Comprehensive Financial Report (ACFR). • Revise order of attestations to improve flow and user experience. • Add optional field for State Exchanges to provide additional information or clarification regarding their responses in this section of the SMART. (This was previously included in the Program Integrity section and is now separate and included in this section for improved flow and user experience.) • Add fields, as applicable, for State Exchanges to provide additional information or clarification for attestations of “No” or “Partial” to help federal reviewers to understand areas of non-compliance. | N/A |
| III. | III. Program Integrity | N/A | 45 CFR § 155.1200, 45 CFR § 155.1210 | Add fields, as applicable, for State Exchanges to provide additional information or clarification for attestations of “No” or “Partial” to help federal reviewers to understand areas of non-compliance. | N/A |