

Premium Tax Credit (PTC)

▶ Attach to Form 1040, 1040A, or 1040NR.

▶ Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

Your social security number

Relief
(see instructions) ☐**Part 1: Annual and Monthly Contribution Amount**

| | | | |
|-----------|--|----------|--|
| 1 | Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d | 1 | |
| 2a | Modified AGI: Enter your modified AGI (see instructions) 2a | b | Enter total of your dependents' modified AGI (see instructions) 2b |
| 3 | Household Income: Add the amounts on lines 2a and 2b | 3 | |
| 4 | Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC | 4 | |
| 5 | Household Income as a Percentage of Federal Poverty Line: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.) | 5 | % |
| 6 | Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%). <input type="checkbox"/> Yes. Continue to line 7. <input type="checkbox"/> No. You are not eligible to receive PTC. If you received advance payment of PTC, see the instructions for how to report your Excess Advance PTC Repayment amount. | | |
| 7 | Applicable Figure: Using your line 5 percentage, locate your "applicable figure" on the table in the instructions | 7 | |
| 8a | Annual Contribution for Health Care: Multiply line 3 by line 7 8a | b | Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount 8b |

Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Did you share a policy with another taxpayer or get married during the year and want to use the alternative calculation? (see instructions)
☐ **Yes.** Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage. ☐ **No. Continue to line 10.**
- 10** Do all Forms 1095-A for your tax household include coverage for January through December with no changes in monthly amounts shown on lines 21–32, columns A and B?
☐ **Yes. Continue to line 11.** Compute your annual PTC. Skip lines 12–23 and continue to line 24.
☐ **No. Continue to lines 12–23.** Compute your monthly PTC and continue to line 24.

| Annual Calculation | A. Premium Amount (Form(s) 1095-A, line 33A) | B. Annual Premium Amount of SLCP (Form(s) 1095-A, line 33B) | C. Annual Contribution Amount (Line 8a) | D. Annual Maximum Premium Assistance (Subtract C from B) | E. Annual Premium Tax Credit Allowed (Smaller of A or D) | F. Annual Advance Payment of PTC (Form(s) 1095-A, line 33C) |
|-------------------------|---|---|---|---|---|---|
| 11 Annual Totals | | | | | | |
| Monthly Calculation | A. Monthly Premium Amount (Form(s) 1095-A, lines 21–32, column A) | B. Monthly Premium Amount of SLCP (Form(s) 1095-A, lines 21–32, column B) | C. Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution) | D. Monthly Maximum Premium Assistance (Subtract C from B) | E. Monthly Premium Tax Credit Allowed (Smaller of A or D) | F. Monthly Advance Payment of PTC (Form(s) 1095-A, lines 21–32, column C) |
| 12 January | | | | | | |
| 13 February | | | | | | |
| 14 March | | | | | | |
| 15 April | | | | | | |
| 16 May | | | | | | |
| 17 June | | | | | | |
| 18 July | | | | | | |
| 19 August | | | | | | |
| 20 September | | | | | | |
| 21 October | | | | | | |
| 22 November | | | | | | |
| 23 December | | | | | | |

| | | | |
|-----------|--|-----------|--|
| 24 | Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here | 24 | |
| 25 | Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here | 25 | |
| 26 | Net Premium Tax Credit: If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 | 26 | |

Part 3: Repayment of Excess Advance Payment of the Premium Tax Credit

| | | | |
|-----------|---|-----------|--|
| 27 | Excess Advance Payment of PTC: If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here | 27 | |
| 28 | Repayment Limitation: Using the percentage on line 5 and your filing status, locate the repayment limitation amount in the instructions. Enter the amount here | 28 | |
| 29 | Excess Advance Premium Tax Credit Repayment: Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44 | 29 | |

Part 4: Shared Policy Allocation

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Shared Policy Allocation 1

| | | | | |
|---|--|---|---------------------------------|---|
| 30 | a Policy Number (Form 1095-A, line 2) | b SSN of taxpayer sharing allocation | c Allocation start month | d Allocation stop month |
| Allocation percentage applied to monthly amounts | | e. Premium Percentage | f. SLCSP Percentage | g. Advance Payment of the PTC Percentage |
| | | | | |

Shared Policy Allocation 2

| | | | | |
|---|--|---|---------------------------------|---|
| 31 | a Policy Number (Form 1095-A, line 2) | b SSN of taxpayer sharing allocation | c Allocation start month | d Allocation stop month |
| Allocation percentage applied to monthly amounts | | e. Premium Percentage | f. SLCSP Percentage | g. Advance Payment of the PTC Percentage |
| | | | | |

Shared Policy Allocation 3

| | | | | |
|---|--|---|---------------------------------|---|
| 32 | a Policy Number (Form 1095-A, line 2) | b SSN of taxpayer sharing allocation | c Allocation start month | d Allocation stop month |
| Allocation percentage applied to monthly amounts | | e. Premium Percentage | f. SLCSP Percentage | g. Advance Payment of the PTC Percentage |
| | | | | |

Shared Policy Allocation 4

| | | | | |
|---|--|---|---------------------------------|---|
| 33 | a Policy Number (Form 1095-A, line 2) | b SSN of taxpayer sharing allocation | c Allocation start month | d Allocation stop month |
| Allocation percentage applied to monthly amounts | | e. Premium Percentage | f. SLCSP Percentage | g. Advance Payment of the PTC Percentage |
| | | | | |

34 Have you completed shared policy allocation information for all allocated Forms 1095-A?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns A, B, and F. Compute the amounts for lines 12–23, columns C–E, and continue to line 24.

☐ **No.** See the instructions to report additional shared policy allocations.

Part 5: Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part 5.

| | | | | | |
|-----------|--|----------------------------------|-------------------------------|----------------------------------|---------------------------------|
| 35 | Alternative entries for your SSN | a Alternative family size | b Monthly contribution | c Alternative start month | d Alternative stop month |
| 36 | Alternative entries for your spouse's SSN | a Alternative family size | b Monthly contribution | c Alternative start month | d Alternative stop month |