

Other Taxes

Other Taxes		
Self-Employment Tax Reported on Schedule SE	BEGIN	See self-employment tax below
Alternative Minimum Tax Reported on Form 6251	BEGIN	Out of Scope
Tax on Unreported Tip Income Reported on Form 4137	BEGIN	
Tax on Early Distribution Reported on Form 5329	BEGIN	
Household Employment Tax Schedule H	BEGIN	Out of Scope
Repayment of First-Time Homebuyer Credit Reported on Form 5405	BEGIN	
Tax For Certain Children Who Have Unearned Income Reported on Form 8615	BEGIN	Out of Scope
Child's Interest/Dividend Earnings Reported on Form 8814	BEGIN	Out of Scope
Net Investment Income Tax (Individuals, Estates, & Trusts) Reported on Form 8960	BEGIN	Out of Scope
Uncollected Social Security and Medicare Tax on Wages Reported on Form 891	BEGIN	Out of Scope

TIP TaxSlayer provides all the forms and schedules you need in order to figure and report these taxes, and in most cases, performs the calculations.

Self-Employment Tax –

Entered automatically from Schedule SE. TaxSlayer calculates the amount using the entries from Schedule C. Navigate from this screen only to exclude exempt notary income from the SE Tax calculation.

Enter Exempt Notary Income

This is income that you have already added to your tax return that you want TaxSlayer Pro to treat as exempt income

\$

Enter the net profit from a Notary's business on the SE Tax input screen so that SE tax is not computed.

Self-Employment Tax Deferral –

The CARES Act allowed a self-employed taxpayer to defer payment of the employer share of Social Security tax for tax year 2020. Half of the deferred amount must be paid on or before December 31, 2021 and the other half by December 31, 2022. **This provision is not available to claim on the tax year 2021 return.**

Unreported Social Security and Medicare Tax –

Unreported Social Security and Medicare Tax comes from Form 4137, Social Security and Medicare Tax on Unreported Tip Income, not reported on Form W-2, Wage and Tax Statement.



TaxSlayer Navigation: Federal Section>Income>W-2>Unreported tips (on W-2 below line 10); or Keyword "W-2". If unreported because tips were less than \$20 per month, also enter at Federal Section>Other Taxes>Tax on Unreported Tip Income; or Keyword "4137"



TIP Self-employment tax is Social Security and Medicare taxes collected primarily from individuals who work for themselves, similar to the Social Security and Medicare taxes withheld from the pay of most wage earners.

The self-employment tax rate on net earnings is 15.3% (12.4% Social Security tax plus 2.9% Medicare tax).

Other Taxes (continued)



The Social Security Administration uses the information from Schedule SE to figure a person's benefits under the Social Security program. Not reporting all of a taxpayer's self-employment income could cause their Social Security benefits to be lower when they retire. This tax applies no matter how old the taxpayer is and even if they are already getting Social Security or Medicare.

Form 5405, Repayment of the First-Time Homebuyer Credit

Form 5405 - First-Time Homebuyer Credit and Repayment

! Married Filing Joint customers are required to file two separate 5405 forms with individual repayment amounts.

Form belongs to *

☒ Taxpayer Sample

☐ Spouse Sample

Did the home stop being your primary residence during the current year? *

☐ Yes

☒ No

Repayment of Credit

☐ Check here if you purchased your home in 2008.

! For Jointly filed tax returns, you must enter yours and your spouse's portion of the credit separately. For example, if you received the \$7500 credit on a joint tax return. Each Spouse would be responsible for 1/2 of the credit and repayment amount. Enter \$3750 in the credit received (1/2 * 7500).

Please enter **1/2 of the full** credit amount you claimed on Form 5405 for 2008. (This amount would have been 10% of the purchase price up to either \$7,500 or \$8,000) *

\$

Enter **1/2 of the full** amount repaid with your prior year tax returns

\$

We automatically calculate your required payment amount based on the total credit you received. If you would like to add an additional amount to what is already calculated, enter that amount here

\$

*Click here to visit the IRS First Time Homebuyer credit account look-up tool.

Use the [First-Time Homebuyer Credit Account Look-up](#) tool on IRS.gov to determine the amount of the repayment.



TaxSlayer Navigation: Federal Section>Other Taxes>Repayment of First-Time Homebuyer Credit;
or Keyword "FIRST-TIME"

Taxpayers who purchased a home in 2008 and received the First Time Homebuyer Credit (maximum \$7,500 loan) started repayments in 2010 and must enter the repayment on Form 5405, Repayment of the First-Time Homebuyer Credit. (See 5405 instructions for when it is required.)

Form 8615, Tax for Certain Children Who Have Unearned Income (Kiddie Tax)

Do you have to use Form 8615 to figure your child's tax?

step 1	Was the child's unearned income, including taxable scholarships and grants, more than \$2,200?	YES – Go to Step 2 NO – Don't use Form 8615 to figure the child's tax.
step 2	Is the child required to file a tax return for 2021?	YES – Go to Step 3 NO – Don't use Form 8615 to figure the child's tax.
step 3	Was the child under age 18 at the end of 2021?	YES – Go to Step 8 NO – Go to Step 4
step 4	Was the child age 18 at the end of 2021?	YES – Go to Step 7 NO – Go to Step 5
step 5	Was the child under age 24 at the end of 2021?	YES – Go to Step 6 NO – Don't use Form 8615 to figure the child's tax.
step 6	Was the child a full-time student in 2021?	YES – Go to Step 7 NO – Don't use Form 8615 to figure the child's tax.
step 7	Did the child have earned income that was more than half of his or her support?	YES – Don't use Form 8615 to figure the child's tax. NO – Go to Step 8
step 8	Was at least one of the child's parents alive at the end of 2021?	YES – Go to Step 9 NO – Don't use Form 8615 to figure the child's tax.
step 9	Is the child filing a joint return for 2021?	YES – Don't use Form 8615 to figure the child's tax. NO – Go to Step 10
step 10	Form 8615 must be used to figure the child's tax. Form 8615 is in scope for Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends. For all other purposes, Form 8615 remains Out of Scope.	

Note: If the child's parent chooses to report the child's income by filing Form 8814, Parents' Election To Report Child's Interest and Dividends, the child isn't required to file a tax return. Don't use Form 8615. (See Parent's Election to Report Child's Interest and Dividends.) Form 8814 is in scope for Alaska residents receiving permanent fund dividends. For all other purposes, Form 8814 remains Out of Scope.

Other Taxes (continued)

Additional Tax on IRAs and Other Qualified Plans –



TaxSlayer Navigation: Federal Section>Other Taxes>Tax on Early distribution; or Keyword “5329”

A 10% penalty is calculated on Form 5329, Additional Tax on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, for early withdrawal before age 59-1/2. If an exception applies, enter the code and the amount on line 2 of Form 5329.

Advanced Certification required for this topic.

Form 5329

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CONTINUE

Part I - Additional Tax on Early Distributions

Form belongs to *

☐ Testing Taxpayer

☐ Spouse Taxpayer

SIMPLE Retirement Distributions that are not subject to 25% Tax

\$

Funds distributed from a SIMPLE IRA in the first two years are subject to a 25% early distribution tax. If an exception applies, enter the amount not subject to the tax here.

Early Distributions that are not subject to 10% tax

\$

Enter the amount not subject to additional tax.

Select the reason for exemption

-- Please Select --

Select the appropriate exception from the drop down menu.

Part II - Additional Tax on Certain Distributions from Education Accounts

Coverdell ESAs and QTPs that are not subject to the additional tax

\$

Other Taxes (continued)

Exception codes and explanations for early distributions from IRAs or retirement plans:

(Do not rely on this list alone. See Publication 590-B, Distributions from Individual Retirement Arrangements (IRAs), for rules and details pertaining to each exception.)

No	Exception
01	Qualified retirement plan distributions (doesn't apply to IRAs) if you separated from service in or after the year you reach age 55 (age 50 for qualified public safety employees).
02	Distributions made as part of a series of substantially equal periodic payments (made at least annually) for your life (or life expectancy) or the joint lives (or joint life expectancies) of you and your designated beneficiary (if from an employer plan, payments must begin after separation from service).
03	Distributions due to total and permanent disability. Does not apply if the disability occurred after the distribution.
04	Distributions made on or after the date of death (doesn't apply to modified endowment contracts).
05	Qualified retirement plan distributions up to (1) the amount you paid for unreimbursed medical expenses during the year minus (2) 7.5% of your adjusted gross income for the year. Expenses can also be entered on Schedule A.
06	Qualified retirement plan distributions made to an alternate payee under a qualified domestic relations order (doesn't apply to IRAs).
07	IRA distributions made to unemployed individuals for health insurance premiums. ¹
08	IRA distributions up to the amount you paid for qualified higher education expenses during the year, unless paid with tax-free education aid or Pell grant.
09	IRA distributions made for purchase of a first home, up to \$10,000 per taxpayer and paid within 120 days of distribution.
10	Distributions due to an IRS levy on the qualified retirement plan.
11	Qualified distributions to reservists while serving on active duty for at least 180 days.
12	Other ² . Also, enter this code if more than one exception applies.

Footnotes

¹ Medical insurance for yourself, your spouse, and your dependents (no 7.5% of AGI reduction). All of the following conditions must apply:

- You lost your job.
- You received unemployment compensation paid under any federal or state law for 12 consecutive weeks because you lost your job.
- You receive the distributions during either the year you received the unemployment compensation or the following year.
- You receive the distributions no later than 60 days after you have been reemployed.

² Distributions incorrectly indicated as early distributions by code 1, J, or S in box 7 of Form 1099-R that do not have a specific exception code, such as distributions for the birth or adoption of a child. See Form 5329 Instructions or Publication 590-B for additional exceptions. For additional exceptions that apply to annuities, see Publication 575, Pensions and Annuity Income.

Note: Beginning in 2020, an IRA owner or a participant in a workplace defined contribution plan, such as a 401(k) or 403(b) plan, can withdraw up to \$5,000 for the birth or adoption of a child without incurring the usual 10% additional tax on early distributions. The distribution must be made within one year after the child is born or the adoption is finalized and cannot be from a defined benefit plan. The term "eligible adoptee" means any individual (other than a child of the taxpayer's spouse) who has not attained age 18 or is physically or mentally incapable of self-support. Additionally, if a qualified birth or adoption distribution is received by the taxpayer, one or more contributions can be made to an eligible retirement plan if the taxpayer is a beneficiary of that plan, the plan accepts rollover contributions, and the total of those contributions does not exceed the amount of the qualified birth or adoption distribution.

Additional Taxes on HSAs

Additional taxes for HSA distributions not used for qualified medical expenses are reported on Form 1040 Schedule 2, Additional Taxes. All other additional taxes on HSAs are Out of Scope. See Instructions for Form 8889, Health Savings Accounts (HSAs).

The additional 20% tax does not apply to distributions made after the account beneficiary:

- Dies,
- Becomes disabled, or
- Turns age 65

Payments and Estimates



TaxSlayer Navigation: Federal Section>Payments & Estimates or keyword ESTIMATED PAYMENTS.

Federal or State Income Tax Withheld - Entered automatically from the entries made on Forms W-2, 1099, SSA 1099, etc. For Form 1099 withholding not listed elsewhere, enter in Other Federal Withholdings or Other State Withholdings.

2021 Estimated Tax Payments - Federal and/or State Open Federal Estimated Payments for 2021 or State Estimated Payments and enter:

- Any refund amount from last year that was credited toward estimated taxes for the current year
- Enter actual amount paid in each quarter.

Payments and Estimates	
Federal Estimated Tax Payments Federal tax payments already made for 2020	BEGIN
State Estimated Payments State tax payments already made for 2020	BEGIN
Other Federal Withholdings Federal withholdings you haven't already entered	BEGIN
Other State Withholdings State withholdings you haven't already entered	BEGIN
Underpayment of Estimated Tax Determine if you owe a penalty for underpayment of estimated tax and next steps	BEGIN
Apply Overpayment to Next Year's Taxes Option to apply all or part of your refund to next year's taxes	BEGIN
Vouchers for 2021 Estimated Tax Payments Print vouchers for estimated tax payments	BEGIN
Amount Paid with Extension Amount paid with Form 4868	BEGIN
IRC 1341 Repayment Amount Claim of Right related tax credit	BEGIN

TaxSlayer should not calculate a penalty. If it does, a waiver can be requested. To remove, check the box to request a waiver and use reason of "To be calculated by IRS."

Amount to be Applied to 2022 Estimated Tax
Enter the amount of overpayment to apply to 2022.

See Tab K, Finishing the Return, Estimated Tax Payments page.

Excess Social Security - Calculated automatically if there are multiple W-2s for an individual and the combined wages exceed the maximum subject to Social Security for the year.

Amount Paid with Extension - Directly enter any payment made. When preparing a prior year return, remember to ask if payments have been made.

* To apply state refunds to next year's taxes, go to State>Payments>Apply Your State Refund

Recovery Rebate Credit

COVID-19 Tax Relief

Did you receive an Economic Impact Payment (stimulus check) in 2020 or 2021?



NOTE:

This information is strictly used to ensure you have received the full amount you are entitled. It will not increase your taxable income or taxes due.

Note: If you haven't received Notice 1444-C, or you can't locate your notice, go to IRS.gov Account for the amount(s) to enter on the worksheet.

☒ Yes

Enter the First Total Economic Impact Payment Received as Shown on Notice 1444: *

\$

Enter the Second Total Economic Impact Payment Received as Shown on Notice 1444-B: *

\$

☐ No

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Recovery Rebate Credit

Under the CARES Act, joint returns of couples where only one member of the couple had a Social Security number were generally ineligible for a payment – unless they were a member of the military. The Consolidated Appropriations Act, 2021, signed into law on December 27, 2020, expands that provision, and more people are now eligible.

In this situation, these families will now be eligible to receive payments for the taxpayers and qualifying children of the family who have work-eligible SSNs.

Eligible taxpayers who received a smaller-than-expected Economic Impact Payment (EIP) may qualify to receive an additional amount when they file their 2021 federal income tax return. EIPs are technically an advance payment of a temporary tax credit (recovery rebate credit) that eligible taxpayers can claim on their 2021 return.

For additional information, see the Economic Impact Payment Information Center at <https://www.irs.gov/coronavirus/economic-impact-payment-information-center>

You may be able to claim the recovery rebate credit only if your economic impact payments are less than your credit. This happens when:

- You are eligible but were not issued an EIP 3, or
- Your EIP 3 was less than \$1,400 (\$2,800 if married filing jointly) plus \$1,400 for each qualifying dependent you had in 2021.

Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals

Eligible self-employed individuals are allowed an income tax credit to offset their federal self-employment tax for any taxable year equal to their “qualified sick leave equivalent amount” or “qualified family leave equivalent amount.” Note that the American Rescue Plan Act of 2021, enacted March 11, 2021, amended and extended the tax credits for sick and family leave for certain self-employed individuals with respect to the period beginning April 1, 2021, and ending on September 30, 2021. Changes applicable to April 1-September 30 are noted below.

Form 7202, Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals, is used by self-employed individuals to figure these credits.

- Part I figures the credit for sick leave for certain self-employed individuals for the period from January 1 through March 31, 2021. In this section, the number of days claimed are reduced by any days claimed on the 2020 tax return.
- Part II figures the credit for family leave for certain self-employed individuals for the period from January 1 through March 31, 2021. In this section, the number of days claimed are reduced by any days claimed on the 2020 tax return.
- Part III figures the credit for sick leave for certain self-employed individuals for the period from April 1 through September 30, 2021. Days claimed in this section are not reduced by any previously claimed.
- Part IV figures the credit for family leave for certain self-employed individuals for the period from April 1 through September 30, 2021. Days claimed in this section are not reduced by any previously claimed.

These credits will be included on Schedule 3 (Form 1040). There will be two lines for these credits. One line will show the credit amount for leave taken through March 31, 2021 and the other line will show the credit amount for leave taken April 1 through September 30, 2021. Form 7202 is filed separately by each taxpayer with net self-employment earnings, so a joint tax return may have two Forms 7202 attached.

How is the “qualified sick leave equivalent amount” for an eligible self-employed individual calculated?

For an eligible self-employed individual who is unable to work or telework because the individual:

1. Is under Federal, State, or local quarantine or isolation order related to COVID-19;
2. Has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; or
3. Is:
 - a. experiencing symptoms of COVID-19 and seeking a medical diagnosis, or
 - b. seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and the employee has been exposed to COVID-19 or the employee’s employer has requested the test or diagnosis, (For dates after March 31, 2021 and through September 30, 2021), or
 - c. obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to the immunization; (For dates after March 31, 2021 and through September 30, 2021),

the qualified sick leave equivalent amount is equal to the number of days during the taxable year that the individual cannot perform services in the applicable trade or business for one of the three above reasons, multiplied by the lesser of \$511 or 100 percent of the “average daily self-employment income” of the individual for the taxable year or the prior taxable year.

For an eligible self-employed individual who is unable to work or telework because the individual:

1. Is caring for an individual who is subject to a Federal, State, or local quarantine or isolation order related to COVID-19, or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
2. Is caring for a child if the child’s school or place of care of the child has been closed, or the childcare provider of the child is unavailable, due to COVID-19 precautions; or
3. Is experiencing any other substantially similar condition such as:
 - to accompany an individual to obtain immunization related to COVID-19, or
 - to care for an individual who is recovering from any injury, disability, illness, or condition related to the immunization,

the qualified sick leave equivalent amount is equal to the number of days during the taxable year that the individual cannot perform services in the applicable trade or business for one of the three above reasons, multiplied by the lesser of \$200 or 67 percent of the “average daily self-employment income” of the individual for the taxable year or the prior taxable year. In either case, the maximum number of days a self-employed individual may take into account in determining the qualified sick leave equivalent amount cannot exceed 10 days.

Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals (continued)

How is the “qualified family leave equivalent amount” for an eligible self-employed individual calculated?

The qualified family leave equivalent amount with respect to an eligible self-employed individual is an amount equal to the number of days during the taxable year that the self-employed individual cannot perform services for which that individual would be entitled to paid family leave, (if the individual were employed by an Eligible Employer (other than himself or herself)), such as periods during which they are unable to work or telework due to a need for leave to care for their child if the child’s school or place of care has been closed, or because the child care provider of the child is unavailable, due to COVID-19 related reasons, multiplied by the lesser of two amounts: (1) \$200, or (2) 67 percent of the average daily self-employment income of the individual for the taxable year.

Up to 50 days of qualifying leave can be counted toward the Family Leave Credit for the period from January 1 through March 31, 2021. Up to 60 days of qualifying leave can be counted toward the Family Leave Credit for the period from April 1 through September 30, 2021. This can be combined with the sick leave credit, so a taxpayer could be entitled to a credit for pay for up to 12 (or 14 for the period from April 1 through September 30, 2021) weeks – 2 weeks of sick leave and 10 weeks (or 12 weeks for the period from April 1 through September 30, 2021) of family leave. These amounts are limited if the taxpayer also took Families First Coronavirus Response Act family and sick leave as an employee. Employers other than federal government employers, are required to report these amounts either on Form W-2, Box 14, or on a separate statement.

See Form 7202 and instructions for information on calculations.

See the FAQs below for additional information.

- For dates from January 1 through March 31, 2021 see [Tax Credits for Paid Leave Under the Families First Coronavirus Response Act for Leave Prior to April 1, 2021](#)
- For dates from April 1 through September 30, 2021 see [Tax Credits for Paid Leave Under the American Rescue Plan Act of 2021: Specific Provisions Related to Self-Employed Individuals](#)

Note: Average daily self-employment income is an amount equal to the net earnings from self-employment for the taxable year, or prior taxable year, divided by 260. A taxpayer’s net earnings from self-employment are based on the gross income that the individual derives from the taxpayer’s trade or business minus ordinary and necessary trade or business expenses.

Credits for Sick Leave & Family Leave: Form 7202



TaxSlayer Navigation: Federal Section>Deductions>Credits Menu>Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals Form 7202

Form F7202 - Credits for Sick Leave and Family Leave

Who is this Form 7202 for?

Taxpayer

Net earnings from self employment

Adjust your net earnings from self-employment

\$

Were you unable to work due to COVID-19? *

☒ Yes

☐ No

Tell us about any care you received or provided.

☒ I required care for myself.

Number of days you required care

Amount of qualified sick leave wages from employer for when you required care

\$

☐ I provided care to another.

☐ I provided care to my son or daughter because their school or place of care was closed.

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If a day meets the requirements for both the Credit for Sick Leave for Certain Self-Employed Individuals and the Credit for Family Leave for Certain Self-Employed Individuals, you can only count the day once. Don't include the same day for both credits.

Select Yes if the eligible self-employed individual was unable to work or had to care for family members for reasons related to the coronavirus.

Select "I required care for myself" if you were unable to perform services as a self-employed individual because of one or more of the following reasons:

- You were subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- You were experiencing symptoms of COVID-19 and seeking a medical diagnosis.

The number of days taken into account for determining the qualified sick leave equivalent amount cannot exceed 10 days.

Select the I provided care to another box if you were unable to perform services as a self-employed individual because of one or more of the following reasons:

- You were caring for an individual who was subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- You were caring for an individual who was advised by a health care provider to self-quarantine due to concerns related to COVID-19.

Select if you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to a son or daughter under the age of 18 whose school or place of care is closed or whose child care provider is unavailable for reasons related to COVID-19.

The maximum number of days that can be counted for the period from January 1 through March 31, 2021 is 50.

The maximum number of days that can be counted for the period from April 1 through September 30, 2021 is 60.

Note: Taxpayers may elect to use prior year net earnings from self-employment, to compute the credits for paid sick and family leave. You can make this election if your prior-year net earnings from self-employment were greater than your current year net earnings from self-employment.

Make sure you only include net earnings from your own Schedule SE. Don't include your spouse's net earnings from self-employment.

Note: A son or daughter must generally be under 18 years of age or incapable of self-care because of a mental or physical disability. For more information about who is a son or daughter under the FFCRA, see [DOL.gov/agencies/whd/pandemic/ffcra-questions#40](https://www.dol.gov/agencies/whd/pandemic/ffcra-questions#40).

Premium Tax Credit

Health Insurance Questionnaire

Did you purchase health insurance via HealthCare.gov or a State Marketplace? *

☐ Yes

☐ No

Answer Yes if Form 1095-A, Health Insurance Marketplace Statement, was received for coverage of the taxpayer, taxpayer's spouse if taxpayer is filing a joint return, or a dependent for any part of the year.

If the taxpayer applied for coverage via the Marketplace but was instead enrolled in Medicaid, answer No.

A Yes answer will lead to additional screens and require entry of information from Form 1095-A. If taxpayers answer No, no further action is necessary.

Verify Your Household Members



If you have additional family members that are neither a spouse nor a dependent, click "[Add a New Household Member](#)."

If you need to add or remove dependents, [click here to go to Personal Information](#).

Note: Never override the calculated tax family size.

+ Household Member

Name	SSN	Date of Birth
Taxpayer Sample	■■■■ 9996	6/6/1981
Spouse Sample	■■■■ 9999	3/3/1984



If you wish to override the calculated Tax Family Size please [click here](#).

CONTINUE

Premium Tax Credit: Form 1095-A Overview

A taxpayer who purchased insurance for himself/herself or for a dependent through the Marketplace will receive Form 1095-A. If advance payments of the premium tax credit (APTC) were made for coverage of the taxpayer or a dependent, the taxpayer must complete Form 8962, Premium Tax Credit (PTC). **You cannot prepare the return for taxpayers who received the benefit of APTC for themselves or a dependent without Form(s) 1095-A.**

Carefully examine Form 1095-A to make sure it reflects the taxpayer's account of coverage. Look for critical errors that will affect the PTC calculation, such as errors in enrollment premiums, second lowest cost silver plan (SLCSP) premiums, or APTC.

Examine these areas:

- Recipient information (Part I)
- Policy start or end date (Part I, Part II)
- Covered individuals (Part II) - Are all listed individuals included in this tax return?
- Premium cost (Part III, Column A)
- APTC (Part III, Column C)

Marketplace call center: 1-800-318-2596
(TTY: 1-855-889-4325) For states not using **Healthcare.gov**, look up state Marketplace at healthcare.gov

To obtain an original or corrected Form 1095-A the taxpayer can log into his or her online account, or call the Marketplace call center.

Form 1095-A
Health Insurance Marketplace Statement
Form 1095-A
Department of the Treasury
Internal Revenue Service
OMB No. 1545-2232
20XX
Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a.
VOID
CORRECTED

Part I Recipient Information

1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name
4 Recipient's name	5 Recipient's SSN	6 Recipient's date of birth
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)
13 City or town	14 State or province	15 Country and ZIP or foreign postal code

Part II Covered Individuals

20

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	Column A	Column B	Column C
22 February			
23 March			
24 April			
25 May			
26 June			

Column A - Monthly Premium: These are the monthly enrollment premiums for the policy in which the individuals are covered. This is the full premium, including the amount paid by APTC for essential health benefits. The amount does not include the cost of certain "extra" benefits such as adult dental coverage. It may not match the taxpayer's actual monthly premium.

Column B - Monthly SLCSP premium: If this column is blank and the individual is enrolled in a plan through a federally facilitated Marketplace, go to Healthcare.gov and use the tax tool to find the SLCSP premium to enter in Column B. If the individuals enrolled through a state-based Marketplace, go to the state's website or call your state's marketplace to determine the SLCSP premium. The SLCSP premium is the premium for the second lowest cost silver-level plan that covers all the members of the coverage family.

Column C - Advance payment of PTC

You may need to look up the SLCSP premium if:

- It is incorrect, perhaps because a change in family size was not reported.
- It is missing. When someone paid the full premium because he or she did not request APTC, Marketplaces routinely leave this space blank.
- There are multiple Forms 1095-A with conflicting information or the taxpayer otherwise thinks it's incorrect.

The taxpayer should seek a corrected Form 1095-A if information is incorrect, except for SLCSP premium information that can be completed or fixed.



A person may be entitled to PTC even if no APTC was paid for the coverage. Do not assume someone is ineligible for PTC just because Columns B and C of Form 1095-A are blank. If an individual meets all the eligibility rules in the Form 8962 instructions but only the enrollment premium amounts in Column A appear on Form 1095-A and Columns B and C are blank, look up the person's SLCSP premiums and enter them on the 1095-A screen in the SLCSP section.

Premium Tax Credit (continued)

For taxpayers who purchased insurance through the Marketplace, complete this screen using their Form 1095-A.

Advanced Premium Tax Credit (1095-A)

Are you required to repay all of the APTC received? In most cases, the answer is NO. ONLY answer YES if you were not considered lawfully present in the U.S. or you meet the Health Coverage Tax Credit criteria. Note: We will automatically calculate a full repayment of APTC when MAGI is greater than 400 percent of Federal Poverty Line.

☐ Yes

☒ No

Is your household income below 100% of the Federal poverty line, and do you meet all of the requirements under either "Estimated household income at least 100% of the Federal poverty line" or "Alien lawfully present in the United States"?

☒ Yes

☐ No

Do all Forms 1095-A include coverage for January through December, with no changes in monthly amounts?

☒ Yes

☐ No

BACK

CONTINUE

This question appears for all taxpayers with APTC:

This question is really asking: Is the taxpayer liable for unlimited APTC repayment?

Answer NO in most cases.

Only answer YES if all individuals on the tax return for whom APTC was paid:

- Are undocumented immigrants; or
- Were eligible for the Trade Adjustment Assistance Health Care Tax Credit (HTC) (Out of Scope)

Answer YES in most cases in which household income is below 100% of the FPL.

Answer YES if:

- There is an amount in column C of Form 1095-A (APTC) for one or more months; or
- One of the individuals on the taxpayer's Form 1095-A is lawfully present but ineligible for Medicaid



The TaxSlayer default answer is NO for this question.

It is very important to change to Yes if income is below 100% of the Federal Poverty Line (FPL) and one of the two "yes" conditions is met. If it is not changed to Yes, the software will complete Form 8962 showing repayment of all the APTC without limitation.

Answer NO ONLY if:

Income is below 100% (FPL), no APTC was paid, and the second bullet from above does not apply.

If Form 1095-A shows the same monthly amounts for all 12 months, select "Yes" and enter the annual amounts below. Otherwise, select "No" and enter monthly amounts.

If one or more of the amounts in column B is incorrect and the correct SLCSF premium amounts are not the same for all 12 months, select "No".

If the taxpayer is Married Filing Separately a checkbox will appear on this screen. If the taxpayer cannot file a joint return because of **domestic abuse or spousal abandonment** check the box. See Instructions for Form 8962, Premium Tax Credit for details. If a taxpayer is Married Filing Separately and is not eligible for relief, he/she is not eligible for a premium tax credit and must repay APTC, subject to the repayment limitation.

Premium Tax Credit (continued)

Out of Scope Situations

Allocation of Policy Amounts (Shared Policy)

If the following situations apply, the taxpayer may have to allocate policy amounts with another taxpayer. If so, the return is Out of Scope:

- The 1095-A lists a covered person who is not on this tax return or,
- A person on the tax return was enrolled in another taxpayer's Marketplace coverage. (The person is listed on a Form 1095-A sent to a taxpayer not on this tax return.)

Alternative Calculation for Year of Marriage

If the following situation applies, an **Alternative Calculation for Year of Marriage** may be elected. If the taxpayer elects this option, the return is Out of Scope.

- Taxpayers got married during 2021, are filing a joint return for 2021, and both spouses were unmarried as of January 1, 2021, and
- A member of the taxpayers' tax family was enrolled in a qualified health plan for which APTC was paid for months prior to the first full month of marriage, and
- Taxpayers have excess APTC (their APTC exceeds their allowed PTC).



Taxpayers may choose to file MFJ or MFS without the alternative calculation, which remains in scope.

Self-employed Taxpayers

- Self employed taxpayers can deduct their health insurance premiums as an adjustment to gross income. When a taxpayer is eligible for PTC, the computation of each is a circular calculation and the return is Out of Scope for VITA/TCE.

See Publication 974, Premium Tax Credit (PTC), for more details about these out of scope topics.

Premium Tax Credit, Form 8962

If a taxpayer is MFS and is eligible for relief from the requirement to file MFJ because of spousal abuse or abandonment, this box should be checked.

If MFS but not eligible for relief, he/she is not eligible for a PTC and must repay APTC, subject to the repayment limitation. See Part IV, Allocation Situation 2, of the Form 8962 instructions to determine the amount of APTC the taxpayer must repay.

Form 8962		Premium Tax Credit (PTC)		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		▶ Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to www.irs.gov/Form8962 for instructions and the latest information.		20XX Attachment Sequence No. 73
Name shown on your return		Your social security number		

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box ☐

Part I Annual and Monthly Contribution Amount	
1 Tax family size. Enter your tax family size (see instructions)	1
2a Modified AGI. Enter your modified AGI (see instructions)	2a
b Enter the total of your dependents' modified AGI (see instructions)	2b
3 Household income. Add the amounts on lines 2a and 2b (see instructions)	3
4 Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☐ Other 48 states and DC	4
5 Household income as a percentage of federal poverty line (see instructions)	5
6 Did you enter 401% on line 5? (See instructions if you entered less than 100%.) ☐ No. Continue to line 7. ☐ Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.	

The dependents' MAGI should appear on line 2b **ONLY IF the dependents' gross income is above the filing threshold**. See Tab A, Who Must File, Chart B - For Children and Other Dependents.

Note: See the Applicable Figure Table later in this tab.

Reminder - Household income is MAGI of taxpayer (and spouse if filing jointly) plus MAGI of dependents claimed by the taxpayer who are required to file a return because the dependent's gross income is above the tax return filing threshold. MAGI is:

- Adjusted Gross Income (AGI), plus
- Tax-exempt interest, plus
- Social Security income not included in AGI, plus
- Foreign earned income

In the case of a taxpayer who has received, or has been approved to receive, unemployment compensation for any week during calendar year 2021, (i) such a taxpayer is treated as an applicable taxpayer, and (ii) the taxpayer's household income is not taken into account to the extent it exceeds 133% of FPL for a family of the size involved.

The net premium tax credit a taxpayer can claim (the excess of the taxpayer's premium tax credit over APTC) will appear on Form 1040, Schedule 3. This amount will increase taxpayer's refund or reduce the balance due.

24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) 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 Schedule 3 (Form 1040 or 1040-SR), line 9, or Form 1040-NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26
Part III 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 (see instructions)	28
29 Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 44	29

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37784Z Form **8962** (20XX)

Note: If a taxpayer must repay APTC or gets additional PTC, remember to adjust the insurance premium deduction on Schedule A if itemizing. Increase the deduction for APTC repayment; decrease the deduction for additional PTC.

The amount of excess APTC (amount by which APTC exceeds the taxpayer's premium tax credit) that needs to be repaid will appear on Form 1040, Schedule 2 line 2.

Premium Tax Credit – Special Situations

See Instructions for Form 8962 and Publication 974, Premium Tax Credit, for additional information.

Multiple Forms 1095-A

Some taxpayers will have multiple Forms 1095-A. This will happen if the taxpayer:

- Changed Marketplace plans during the year
- Updated their application with new information that resulted in a new enrollment
- Had family members enrolled in different Marketplace plans
- Had more than 5 family members in the same plan

Entering multiple Forms 1095-A on one Form 8962 - Only one Form 8962 may be submitted with the tax return. Make sure everyone on each Form 1095-A is also on the tax return. If not, this may require the taxpayer to allocate policy amounts with another taxpayer, which makes this return Out of Scope.

Column A: Add the premiums together.

Column B: If everyone is enrolled in the same state, the SLCSF premium should be the same on all Forms 1095-A for a given month. Enter that amount. If the enrollees are enrolled in different states, add the SLCSF premiums. When in doubt, look it up in the Tax Tool for your Marketplace. See the Tax Tool section later in this tab.

Column C (entered in Column F of Form 8962):

Add the amounts together.

Part III Coverage Information			
Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSF) premium	C. Monthly advance payment of premium tax credit
21 January			
22 February	Column A	Column B	Column C
23 March			
24 April			
25 May			
26 June			
27 July			

The taxpayer stopped paying premiums

What you'll see: Numbers in Columns B and C but no premium in Column A (-0-) for a month on Form 1095-A, Part III

What to do:

- The taxpayer can only claim a PTC for a month of enrollment if the premium for the month is paid by the tax return due date (without extensions). If the APTC covers most of the premium, it may be more cost-effective to pay the premium than to repay the APTC. When the taxpayer pays the premium, they need to get a corrected Form 1095-A. Failure to get a corrected Form 1095-A may result in an IRS notice.
- If the premium payment has not and will not be made, enter -0- in Column A and Column B for the month and enter the APTC for the month in Column C.

Note: If there are consecutive months with no premium payment, there is likely an error on Form 1095-A.

Sample Form 1095-A: PART III			
Part III Coverage Information			
Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSF) premium	C. Monthly advance payment of premium tax credit
21 January			
22 February	\$301	\$288	\$87
23 March	\$301	\$288	\$87
24 April	\$301	\$288	\$87
25 May	- 0 -	\$288	\$87
26 June			
27 July			
28 August			
29 September			
30 October			
31 November			
32 December			

The taxpayer is ineligible for the PTC

- See Form 8962 instructions
- Enter -0- in Column B

PTC Eligibility - QSEHRA

Employers may offer a qualified small employer health reimbursement arrangement (QSEHRA) to their eligible employees. Under a QSEHRA, an eligible employer can reimburse eligible employees for health care costs, including premiums for Marketplace health insurance. If taxpayers were covered under a QSEHRA, their employer should have reported the annual permitted benefit in box 12 of Form W-2 with code FF. If the QSEHRA is affordable for a month, no PTC is allowed for the month. If the QSEHRA is unaffordable for a month, taxpayers must reduce the monthly PTC (but not below -0-) by the monthly permitted benefit amount. **If there is a code FF on Form W-2 box 12, the employee has a Marketplace policy and is otherwise eligible for PTC, the return is Out of Scope.**

Premium Tax Credit – Special Situations (continued)

PTC Eligibility - ICHRA

- Employers may offer an Individual Coverage Health Reimbursement Arrangement (ICHRA) to reimburse their employees for individual market coverage, including premiums for Marketplace health insurance. An ICHRA is considered affordable if the employee's monthly premium for the lowest-cost silver plan offered by the employee's Marketplace, after subtracting the employer's ICHRA contribution, does not exceed the employee's required contribution (household income times the applicable figure below and in the Form 8962 instructions). If the ICHRA is affordable for a month, no PTC is allowed for the month for the Marketplace coverage of those offered the ICHRA. If the ICHRA is unaffordable for a month, a PTC may be allowed for those offered the ICHRA only if the employee opted out of the employer's ICHRA. This is Out of Scope for the VITA/TCE programs.

Overlapping Coverage

There are special rules for taxpayers who wish to claim PTC when they had another offer of coverage. See Publication 974 for additional information.

In general:

- A person who is eligible for PTC and becomes eligible for other coverage after the first day of the month can claim PTC for that month.
- If a person eligible for PTC for whom APTC is being paid informs the Marketplace that he or she is now eligible for other minimum essential coverage and APTC should be discontinued, and the Marketplace does not discontinue APTC by the first day of the following month, the person remains eligible for PTC until the first day of the second month the individual may enroll in other coverage.

Employer-sponsored coverage:

- Except as provided above (a person for whom APTC is being paid informs the Marketplace that he or she is now eligible for other minimum essential coverage and APTC should be discontinued), a person cannot claim PTC for his or her Marketplace coverage for any full month the person was enrolled in employer-sponsored coverage; if APTC was paid for a person's Marketplace coverage for a month the person was enrolled in employer-sponsored coverage, it must be repaid (unless the person informed the Marketplace of the eligibility and the APTC was not discontinued, as noted above) up to the repayment limitation.
- PTC can be claimed for an individual who was eligible for, but not enrolled in, employer-sponsored coverage only if:
 - The employer coverage was unaffordable, or
 - The taxpayer advised the Marketplace of the employer offer and the Marketplace determined the coverage was unaffordable for the employee (see Exception below), or
 - The coverage did not provide a minimum level of benefits, referred to as "minimum value." A taxpayer can check with the employer if he or she suspects coverage did not meet minimum standards.
- Exception: A person who is eligible for employer-sponsored coverage and gave the Marketplace accurate information about the offer of coverage but was still determined eligible for APTC can claim PTC for his or her Marketplace coverage, if otherwise eligible, even if the employer coverage is affordable based on the taxpayer's actual household income.
- See Publication 974 for more information and special rules on employer-sponsored coverage, including coverage waiting periods, health reimbursement arrangements, and coverage after employment ends.

Medicaid/CHIP:

- If the Marketplace determined the taxpayer was eligible for APTC and therefore ineligible for Medicaid or CHIP, and APTC was paid for the taxpayer, the taxpayer will generally remain ineligible for Medicaid or CHIP for the plan year, even if actual household income suggests the person may have been eligible for Medicaid or CHIP. If this is the case, answer Yes to the question in TaxSlayer which asks "Is your household income below 100% of the Federal poverty line, and do you meet all of the requirements under either "Estimated household income at least 100% of the Federal poverty line" or "Alien lawfully present in the United States"?"
- If an individual for whom APTC is being paid is determined to be eligible for government-sponsored coverage retroactively, the individual is not considered eligible for that coverage until the month after the eligibility determination is made. (For example, a person who enrolled at the beginning of the year in Marketplace coverage with APTC, but in July is determined eligible for Medicaid retroactive to April 1, can, if otherwise eligible, claim PTC for January through July, despite concurrent enrollment in Medicaid in April through July.)

Medicare:

- A person eligible for Medicare loses eligibility for PTC for the person's Marketplace coverage even if he or she fails to enroll in Medicare. The loss of eligibility occurs the first day of the fourth full month after the person became eligible for Medicare. For example, a person who is enrolled in Marketplace coverage with APTC, but becomes Medicare-eligible on his 65th birthday on May 17, loses eligibility for PTC on September 1, the first day of the fourth full month after Medicare eligibility.

Premium Tax Credit – Special Situations (continued)

Handling Unexpected APTC Repayments

You may encounter a taxpayer with an unexpected repayment of APTC on Form 8962, Line 29, that he or she must repay. An unexpected repayment may occur when the taxpayer receives unanticipated income, such as retroactive disability, lump-sum social security benefits, a work bonus or gambling winnings.

Form 8962: Part III		
Part III 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 (see instructions)	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

Review the Health Care section in the software:

- Make sure Form 1095-A is correct and complete (see Premium Tax Credit: Form 1095-A Overview, earlier in this tab).
- Ask the taxpayer to contact the Marketplace if the form doesn't reflect premiums that were paid or if there are other errors.
- If the taxpayer received Form 1095-A, make sure the question "Is your household income below 100%..." is answered correctly in the Health Insurance section of the software (see the Premium Tax Credit entry screens, earlier in this tab).
- Check the Health Insurance section of the software to see if the question "Are you required to repay all of the APTC received?" is answered correctly (see the Premium Tax Credit entry screens, earlier in this tab).
- If the taxpayer or spouse lived in Hawaii or Alaska at any point during the year, ensure that state is selected as the resident state in the Basic Information section.

Consider income adjustments to reduce household income:

- If the taxpayer is eligible to claim an IRA deduction, remember that taxpayers can contribute to an IRA until the tax filing deadline.
- If the taxpayer or spouse has an HSA and has not contributed the maximum for the tax year, he or she may contribute to their HSA until the tax filing deadline.
- If the taxpayer or spouse is self-employed, ensure all business expenses have been claimed. The taxpayer may be able to claim the self-employed health insurance deduction which reduces household income, in which case the return is Out of Scope.
- If the taxpayer or spouse is eligible and wishes to claim HCTC or establish a SEP-IRA, refer him/her to a professional return preparer.

Consider married filing separately:

- The taxpayer may be ineligible for the PTC, but filing separately may cap repayment of APTC at a lower level if one or both spouses' household income is less than 400% of FPL. However, if both spouses are on the same Form 1095-A, filing separately makes this a shared policy and Out of Scope.

Important! If the taxpayer is currently enrolled in Marketplace coverage and has a 2021 repayment of APTC, the taxpayer should contact the Marketplace **now** to adjust their 2022 APTC to avoid similar repayments for the 2022 tax year!

Repayment Caps for APTC		
Income (as % of federal poverty line)	Taxpayers Filing as SINGLE	Taxpayers Using Other Filing Statuses
Under 200%	\$325	\$650
200% – 299%	\$800	\$1,600
300% – 399%	\$1,350	\$2,700
400% and above	No cap (full repayment)	No cap (full repayment)

How to Use the Healthcare.gov Tax Tool

Who should use this tool?

The tool is available for taxpayers who live in federal Marketplace (Healthcare.gov) states, or in a state that uses the Healthcare.gov technology. If you live in a state with a state-based Marketplace, contact the Marketplace by phone or online.

To begin, go to <https://www.healthcare.gov/tax-tool/>

IRS Form 8962

To calculate your premium tax credit, you'll need your second lowest cost Silver plan (SLCSP) to fill out IRS Form 8962.

Your SLCSP can be found on your Form 1095-A, but it may be missing or incorrect. We'll ask a few questions on the following screens and provide your correct SLCSP premium.

[Find my Form 1095-A](#)

- 1 Choose a tax year**
- 2 Enter household details**
Answer questions about who in your household qualifies for a premium tax credit and information on each person, including date of birth, location(s) they lived in for the year, and months of marketplace coverage.
 - Overall household
- 3 Review your information**
- 4 View second lowest cost Silver plan premium results**

Start

The tool allows a taxpayer to find their SLCSP Premium to complete or correct Column B of the Form 1095- A.

The Tax Tool will ask you to enter all members of the household, even those with other coverage.

Several screens will ask for the family's ZIP code and whether they lived in the same place for all months.
Confirm the information for each family member.

Enter information for the following steps:

Step 1. **Select Choose a tax year**, then select appropriate state(s) and click **Continue**.

Step 2. Provide information about the taxpayer's household.

First name of the primary person
The primary person is the primary taxpayer of the household. If a married couple files a joint return, either spouse may be the primary taxpayer.

John

First name of person 2 and their relationship to John

Jane is John's Spouse

First name of person 3 and their relationship to John

Sadie is John's Son/daughter

Continue

Tell us about John

Date of birth
Example: 4 / 17 / 1970

Month Day Year
09 / 22 / 1970

Tell us where John lived during all of 2020

You indicated John's household lived in Ohio.

In what ZIP code did John live in 2020?

43215

[Clear search](#)

☐ John lived in another country or died.

[Add another location](#)

Continue

How to Use the Healthcare.gov Tax Tool (continued)

John: Marketplace coverage

Select all months John was enrolled in a Marketplace plan, paid the premium, AND wasn't eligible for other health coverage

Select all Clear all

☒ Jan	☒ Feb	☒ Mar	☒ Apr
☒ May	☒ Jun	☒ Jul	☒ Aug
☒ Sep	☒ Oct	☒ Nov	☒ Dec

Continue

This section determines for each family member whether he or she will be included in determining the SLCSP premium, which you will enter in TaxSlayer.

Follow the instructions closely!

Leave the boxes unchecked for months John was eligible for other coverage (such as employer or Medicaid) or did not pay the premium for that month and click **Continue**.

HealthCare.gov | Tax Tools

Step 3 of "4": Review your information [View steps](#)

Review your information

Tax year [Edit](#)
2020

John [Edit](#)
Date of birth
9/22/1970

Location(s) lived [Edit](#)
All year:
43215, Franklin County, OH

Marketplace coverage months [Edit](#)
All year

Step 3. In the Review screen, confirm the information for each family member and click **Continue**.

How to Use the Healthcare.gov Tax Tool (continued)

HealthCare.gov | Tax Tools

Step 4 of "4": View SLSCP premium results [View steps](#)

Your results

These monthly premiums are used to calculate your premium tax credit. They're not the premiums you paid.

Enter these amounts on IRS Form 8962 when you prepare your 2020 income tax return.

Monthly SLSCP premiums

Jan	\$1,326.06
Feb	\$1,326.06
Mar	\$1,326.06
Apr	\$1,326.06

Step 4. The results page shows the premium for the **SLCSP** for the household. Use these amounts as if they appeared on Form 1095-A, Column B.

Remember: Print out the review information and the results page screens for the taxpayer's records.

Federal Poverty Lines

For purposes of the premium tax credit, eligibility for a certain year is based on the most recently published set of poverty lines as of the first day of open enrollment for coverage for that year. As a result, the tax credit for 2021 will be based on the 2020 federal poverty lines.

2020 Poverty Lines for the 48 Contiguous States and the District of Columbia			
For families/households with more than 8 persons, add \$4,480 for each additional person (100% Poverty Line)			
Persons in family/household	100% Poverty Line	138% Poverty Line	400% Poverty Line
1	\$12,760	\$17,608	\$51,040
2	\$17,240	\$23,791	\$68,960
3	\$21,720	\$29,973	\$86,880
4	\$26,200	\$36,156	\$104,800
5	\$30,680	\$42,338	\$122,720
6	\$35,160	\$48,520	\$140,640
7	\$39,640	\$54,703	\$158,560
8	\$44,120	\$60,885	\$176,480

2020 Poverty Lines for Alaska			
For families/households with more than 8 persons, add \$5,600 for each additional person (100% Poverty Line)			
Persons in family/household	100% Poverty Line	138% Poverty Line	400% Poverty Line
1	\$15,950	\$22,011	\$63,800
2	\$21,550	\$29,739	\$86,200
3	\$27,150	\$37,467	\$108,600
4	\$32,750	\$45,195	\$131,000
5	\$38,350	\$52,923	\$153,400
6	\$43,950	\$60,651	\$175,800
7	\$49,550	\$68,379	\$198,200
8	\$55,150	\$76,107	\$220,600

2020 Poverty Lines for Hawaii			
For families/households with more than 8 persons, add \$5,150 for each additional person (100% Poverty Line)			
Persons in family/household	100% Poverty Line	138% Poverty Line	400% Poverty Line
1	\$14,680	\$20,258	\$58,720
2	\$19,830	\$27,365	\$79,320
3	\$24,980	\$34,472	\$99,920
4	\$30,130	\$41,579	\$120,520
5	\$35,280	\$48,686	\$141,120
6	\$40,430	\$55,793	\$161,720
7	\$45,580	\$62,900	\$182,320
8	\$50,730	\$70,007	\$202,920

Applicable Figure Table Tax Year 2021 - Applicable Percentage/Decimal

The decimal number from this table is used to calculate the taxpayer's contribution amount when completing Form 8962.

Income as % of FPL	Applicable Decimal	Income as % of FPL	Applicable Decimal	Income as % of FPL	Applicable Decimal	Income as % of FPL	Applicable Decimal
<150	0.0000	201	0.0204	253	0.0412	305	0.0613
150	0.0000	202	0.0208	254	0.0416	306	0.0615
151	0.0004	203	0.0212	255	0.0420	307	0.0618
152	0.0008	204	0.0216	256	0.0424	308	0.0620
153	0.0012	205	0.0220	257	0.0428	309	0.0623
154	0.0016	206	0.0224	258	0.0432	310	0.0625
155	0.0020	207	0.0228	259	0.0436	311	0.0628
156	0.0024	208	0.0232	260	0.0440	312	0.0630
157	0.0028	209	0.0236	261	0.0444	313	0.0633
158	0.0032	210	0.0240	262	0.0448	314	0.0635
159	0.0036	211	0.0244	263	0.0452	315	0.0638
160	0.0040	212	0.0248	264	0.0456	316	0.0640
161	0.0044	213	0.0252	265	0.0460	317	0.0643
162	0.0048	214	0.0256	266	0.0464	318	0.0645
163	0.0052	215	0.0260	267	0.0468	319	0.0648
164	0.0056	216	0.0264	268	0.0472	320	0.0650
165	0.0060	217	0.0268	269	0.0476	321	0.0653
166	0.0064	218	0.0272	270	0.0480	322	0.0655
167	0.0068	219	0.0276	271	0.0484	323	0.0658
168	0.0072	220	0.0280	272	0.0488	324	0.0660
169	0.0076	221	0.0284	273	0.0492	325	0.0663
170	0.0080	222	0.0288	274	0.0496	326	0.0665
171	0.0084	223	0.0292	275	0.0500	327	0.0668
172	0.0088	224	0.0296	276	0.0504	328	0.0670
173	0.0092	225	0.0300	277	0.0508	329	0.0673
174	0.0096	226	0.0304	278	0.0512	330	0.0675
175	0.0100	227	0.0308	279	0.0516	331	0.0678
176	0.0104	228	0.0312	280	0.0520	332	0.0680
177	0.0108	229	0.0316	281	0.0524	333	0.0683
178	0.0112	230	0.0320	282	0.0528	334	0.0685
179	0.0116	231	0.0324	283	0.0532	335	0.0688
180	0.0120	232	0.0328	284	0.0536	336	0.0690
181	0.0124	233	0.0332	285	0.0540	337	0.0693
182	0.0128	234	0.0336	286	0.0544	338	0.0695
183	0.0132	235	0.0340	287	0.0548	339	0.0698
184	0.0136	236	0.0344	288	0.0552	340	0.0700
185	0.0140	237	0.0348	289	0.0556	341	0.0703
186	0.0144	238	0.0352	290	0.0560	342	0.0705
187	0.0148	239	0.0356	291	0.0564	343	0.0708
188	0.0152	240	0.0360	292	0.0568	344	0.0710
189	0.0156	241	0.0364	293	0.0572	345	0.0713
190	0.0160	242	0.0368	294	0.0576	346	0.0715
191	0.0164	243	0.0372	295	0.0580	347	0.0718
192	0.0168	244	0.0376	296	0.0584	348	0.0720
193	0.0172	245	0.0380	297	0.0588	349	0.0723
194	0.0176	246	0.0384	298	0.0592	350	0.0725
195	0.0180	247	0.0388	299	0.0596	351	0.0728
196	0.0184	248	0.0392	300	0.0600	352	0.0730
197	0.0188	249	0.0396	301	0.0603	353	0.0733
198	0.0192	250	0.0400	302	0.0605	354	0.0735
199	0.0196	251	0.0404	303	0.0608	355	0.0738
200	0.0200	252	0.0408	304	0.0610	356	0.0740

Applicable Figure Table Tax Year 2021 - Applicable Percentage/Decimal (continued)

Income as % of FPL	Applicable Decimal
357	0.0743
358	0.0745
359	0.0748
360	0.0750
361	0.0753
362	0.0755
363	0.0758
364	0.0760
365	0.0763
366	0.0765
367	0.0768
368	0.0770
369	0.0773
370	0.0775
371	0.0778
372	0.0780
373	0.0783

Income as % of FPL	Applicable Decimal
374	0.0785
375	0.0788
376	0.0790
377	0.0793
378	0.0795
379	0.0798
380	0.0800
381	0.0803
382	0.0805
383	0.0808
384	0.0810
385	0.0813
386	0.0815
387	0.0818
388	0.0820
389	0.0823
390	0.0825

Income as % of FPL	Applicable Decimal
391	0.0828
392	0.0830
393	0.0833
394	0.0835
395	0.0838
396	0.0840
397	0.0843
398	0.0845
399	0.0848
≥ 400	0.0850

Notes

[illegible]