Alternative Calculation for Year of Marriage Eligibility Worksheet

(Keep for your records)

2020

Name(s) as shown on return Tax ID Number

Table 4. Alternative Calculation for Year of Marriage Eligibility						
Answer questions 1–5 below to determine whether you may be eligible to elect the alternative calculation for year of marriage.						
1 Were you and your spouse each unmarried on January 1, 2020?						
Yes. Continue to the next question in this table. No. You are not eligible to elect the alternative calculation. Do not complete Part V. If you did not complete Part IV, check the "No" box on line 9 and continue to line 10. If you completed Part IV, check the No box on line 10, skip line 11, and continue to Lines 12 Through 23Monthly Calculation, later.						
2 Were you married on December 31, 2020?						
Yes. Continue to the next question in this table. No. You are not eligible to elect the alternative calculation. Do not complete Part V. If you did not complete Part IV, check the "No" box on line 9 and continue to line 10. If you completed Part IV, check the No" box on line 10, skip line 11, and continue to Lines 12 Through 23Monthly Calculation, later.						
3 Are you filing a joint return with your spouse for 2020?						
Yes. Continue to the next question in this table. No. You are not eligible to elect the alternative calculation. Do not complete Part V. If you did not complete Part IV, check the "No" box on line 9 and continue to line 10. If you completed Part IV, check the No"box on line 10, skip line 11, and continue to Lines 12 through 23Monthly Calculation, later.						
4 Was anyone in your tax family enrolled in a qualified health plan before your first full month of marriage? (For example, if you got married on July 15, your first full month of marriage was August.)						
Yes. Continue to the next question in this table. No. You are not eligible to elect the alternative calculation. Do not complete Part V. If you did not complete Part IV, check the "No" box on line 9 and continue to line 10. If you completed Part IV, check the No"box on line 10, skip line 11, and continue to Lines 12 Through 23Monthly Calculation, later.						
	paid for anyone in your tax	•				
				APTC was paid during 202		
• If you e	ntered 401 on Form 8962,	line 5, excess APTC was	paid, and you are eligible	whether excess APTC wa for the alternative calculati	on. Do not complete Worl	ksheet 3. Instead,
see Alterna	ative Calculation for Year o	f Marriage in Pub. 974 to o	determine if electing the a	Iternative calculation reduc	es your repayment amou	nt.
No. You are not eligible to elect the alternative calculation. Do not complete Part V. If you did not complete Part IV, check the "No" box on line 9 and continue to line 10. If you completed Part IV, check the No" box on line 10, skip line 11, and continue to Lines 12 Through 23Monthly Calculation, later.						
Worksheet 3. Alternative Calculation for Marriage Eligibility						
If you checked the "Yes" box on line 5 of Table 4 and you entered 400 or less on Form 8962, line 5, complete this worksheet to determine whether you						
received exces	ss APTC in 2020.			eet until you have complet		-
Caution: // Fait	TV—Allocation of Folicy A	mounts applies to you, do	Hot complete this workshi	leet unui you nave complet	eu raitiv.	
Monthly	(a) Form(s) 1095-A,	(b) Form(s) 1095-A,	(c) Form 8962,	(d) Subtract column	(e) Smaller of	(0) = () (00= 4
Calculation	lines 21–32, column A*	lines 21–32, column B**	line 8b	(c) from column (b)	column (a) or column (d)	(f) Form(s) 1095-A, lines 21–32, column C***
Calculation 1 January	1		line 8b	` '	column (a) or	lines 21–32, column
	1		line 8b	` '	column (a) or	lines 21–32, column
1 January	1		line 8b	` '	column (a) or	lines 21–32, column
1 January 2 February	1		line 8b	` '	column (a) or	lines 21–32, column
1 January 2 February 3 March	1		line 8b	` '	column (a) or	lines 21–32, column
1 January 2 February 3 March 4 April	1		line 8b	` '	column (a) or	lines 21–32, column
1 January 2 February 3 March 4 April 5 May	1		line 8b	` '	column (a) or	lines 21–32, column
1 January 2 February 3 March 4 April 5 May 6 June	1		line 8b	` '	column (a) or	lines 21–32, column
1 January 2 February 3 March 4 April 5 May 6 June 7 July 8 August 9 September	1		line 8b	` '	column (a) or	lines 21–32, column
1 January 2 February 3 March 4 April 5 May 6 June 7 July 8 August 9 September 10 October	1		line 8b	` '	column (a) or	lines 21–32, column
1 January 2 February 3 March 4 April 5 May 6 June 7 July 8 August 9 September 10 October 11 November	1		line 8b	` '	column (a) or	lines 21–32, column
1 January 2 February 3 March 4 April 5 May 6 June 7 July 8 August 9 September 10 October 11 November	A*	B**		(c) from column (b)	column (a) or	lines 21–32, column
1 January 2 February 3 March 4 April 5 May 6 June 7 July 8 August 9 September 10 October 11 November 12 December	A*	B**		(c) from column (b)	column (a) or	lines 21–32, column
1 January 2 February 3 March 4 April 5 May 6 June 7 July 8 August 9 September 10 October 11 November 12 December 13 Totals: Ente	A* er the total of column (e), lincolumn (e), less than line 1	B** nes 1–12, and the total of 3, column (f)?	column (f), lines 1–12 .	(c) from column (b)	column (a) or column (d)	lines 21–32, column C***
1 January 2 February 3 March 4 April 5 May 6 June 7 July 8 August 9 September 10 October 11 November 12 December 13 Totals: Ente	er the total of column (e), lincolumn (e), less than line 1 ccess APTC was paid in 20	B** nes 1–12, and the total of a 3, column (f)? 20. You are eligible to ele	column (f), lines 1–12 .	(c) from column (b)	column (a) or column (d)	lines 21–32, column C***
1 January 2 February 3 March 4 April 5 May 6 June 7 July 8 August 9 September 10 October 11 November 12 December 13 Totals: Ente 14 Is line 13, odetermine in	er the total of column (e), lincolumn (e), less than line 1 ccess APTC was paid in 20 if electing the alternative ca	B** nes 1–12, and the total of a column (f)? 20. You are eligible to ele alculation reduces your rep	column (f), lines 1–12 . ct the alternative calculation	on. See Alternative Calcula	column (a) or column (d)	lines 21–32, column C***
1 January 2 February 3 March 4 April 5 May 6 June 7 July 8 August 9 September 10 October 11 November 12 December 13 Totals: Ente 14 Is line 13,	er the total of column (e), lincolumn (e), less than line 1 coess APTC was paid in 20 felecting the alternative care was no excess APTC p	B** nes 1–12, and the total of a 3, column (f)? 20. You are eligible to ele alculation reduces your repaid in 2020. You are not e	column (f), lines 1–12 . ct the alternative calculation cayment amount.	on. See Alternative Calculative calculation. Do not con	column (a) or column (d) ation for Year of Marriage	in Pub. 974 to
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^{*}See Column (a) under Lines 12 Through 23Monthly Calculation, later, for instructions for the amounts to enter on lines 1 through 12, column (a), of this worksheet. These are the amounts of the monthly premiums reported on Form(s) 1095-A, lines 21 through 32, column A.

^{**}See Column (b) under Lines 12 Through 23Monthly Calculation, later, for instructions for the amounts to enter on lines 1 through 12, column (b), of this worksheet. These are the amounts of the monthly premium for the applicable SLCSP reported on Form(s) 1095-A, lines 21 through 32, column B.

^{***}See Column (f) under Lines 12 Through 23Monthly Calculation, later, for instructions for the amounts to enter on lines 1 through 12, column (f), of this worksheet. These are the amounts of the monthly APTC reported on Form(s) 1095-A, lines 21 through 32, column C.