Alternative Calculation for Year of Marriage Eligibility Worksheet

(Keep for your records)

2021

Name(s) as shown on return Tax ID Number

Answer questions 1-5 below to determine whether you may be eligible to elect the alternative calculation for year of marriage.

Table 4. Alternative Calculation for Year of Marriage Eligibility

1	Were you an	nd your spouse each unma	arried on January 1, 2021?	?				
	Yes. Co	ntinue to the next question are not eligible to elect the to line 10. If you complet	n in this table. e alternative calculation. [ed Part IV, check the No 'b	Do not complete Part V. If ox on line 10, skip line 11	you did not complete Part I , and continue to <i>Lines 12</i>	IV, check the " No " box of Through 23 M onthly Calcu	n line 9 and <u>ulation,</u> later.	
2		arried on December 31, 20						
	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	3 Are you filling a joint return with your spouse for 2021?							
•								
	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 23M-onthly 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 23\(\frac{1}{2} \) Monthly Calculation. later.							
5		paid for anyone in your tax	<i>'</i>	ox on line 10, skip line 11	, and continue to <u>Lines 12 i</u>	<u>i nirougii 23wiontniy Caict</u>	<u>uration,</u> rater.	
"		baid for arryotte iir your tax	laning during 2021:					
					s APTC was paid during 20			
		on reduces your repayment		rnative Calculation for Ye	<i>ar of Marriage</i> in Pub. 974 t	to determine if electing the	e alternative	
	П., у						" 0 1	
					you did not complete Part I d continue to Lines 12 Thro			
						, , , , , , , , , , , , , , , , , , , ,		
Worksheet 3. Alternative Calculation for Marriage Eligibility								
If you checked the "Yes" box on line 5 of Table 4, complete this worksheet to determine whether you received excess APTC in 2021.								
Caution! If Part IV Allocation of Policy Amounts applies to you, do not complete this worksheet until you have completed Part IV.								
		(a) Form(s) 1095-A,	(b) Form(s) 1095-A,	(c) Form 8962,	(d) Subtract column	(e) Smaller of	(f) Form(s) 1095-A,	
_								
	Monthly	lines 21–32, column	lines 21–32, column	line 8b	(c) from column (b)	column (a) or	lines 21–32, column	
	lonthly	` , ` , '	. , , ,		` '	• •		
Ca	•	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
Ca 1	lculation	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
1 2	January	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
1 2 3	January February	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
1 2 3 4	January February March	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
1 2 3 4 5	January February March April	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
1 2 3 4 5 6	January February March April	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
1 2 3 4 5 6 7	January February March April May June	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
1 2 3 4 5 6 7 8	January February March April May June July	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
1 2 3 4 5 6 7 8 9	January February March April May June July August	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
1 2 3 4 5 6 7 8 9 10	January February March April May June July August September	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
1 2 3 4 5 6 7 8 9	January February March April May June July August September October	lines 21–32, column	lines 21–32, column		` '	column (a) or	lines 21–32, column	
Ca 1 2 3 4 5 6 7 8 9 10 11	January February March April May June July August September October November	lines 21–32, column	lines 21–32, column B**	line 8b	(c) from column (b)	column (a) or	lines 21–32, column	
Ca 1 2 3 4 5 6 7 8 9 10 11	January February March April May June July August September October November December Totals: Enter	lines 21–32, column A*	lines 21–32, column B**	line 8b	(c) from column (b)	column (a) or	lines 21–32, column	
Ca 1 2 3 4 5 6 7 8 9 10 11 12 13	January February March April May June July August September October November December Totals: Enter	r the total of column (e), lir	lines 21–32, column B** nes 1–12, and the total of a 3, column (f)?	column (f), lines 1–12	(c) from column (b)	column (a) or column (d)	lines 21–32, column C***	
Ca 1 2 3 4 5 6 7 8 9 10 11 12 13	January February March April May June July August September October November December Totals: Enter Is line 13, c	r the total of column (e), lir	lines 21–32, column B** less 1–12, and the total of a column (f)? 21. You are eligible to ele	column (f), lines 1–12 .	(c) from column (b)	column (a) or column (d)	lines 21–32, column C***	
Ca 1 2 3 4 5 6 7 8 9 10 11 12 13	January February March April May June July August September October November December Totals: Enter Ls line 13, cd determine if	r the total of column (e), lir column (e), less than line 1 cess APTC was paid in 20 if electing the alternative care.	lines 21–32, column B** hes 1–12, and the total of a column (f)? 21. You are eligible to ele alculation reduces your rep	column (f), lines 1–12 . ct the alternative calculation	(c) from column (b)	column (a) or column (d)	lines 21–32, column C***	
Ca 1 2 3 4 5 6 7 8 9 10 11 12 13	January February March April May June July August September October November December Totals: Enter Is line 13, c Yes. Exc determine if No. The	r the total of column (e), lir column (e), less than line 1 cess APTC was paid in 20 if electing the alternative care was no excess APTC p	lines 21–32, column B** mes 1–12, and the total of of the state of th	column (f), lines 1–12 . ct the alternative calculation content amount.	(c) from column (b)	column (a) or column (d) ation for Year of Marriage	in Pub. 974 to	
Ca 1 2 3 4 5 6 7 8 9 10 11 12 13	January February March April May June July August September October November December Totals: Enter Is line 13, c Yes. Exc determine if No. The	r the total of column (e), lir column (e), less than line 1 cess APTC was paid in 20 felecting the alternative care was no excess APTC p not complete Part IV, che	nes 1–12, and the total of a 3, column (f)? 21. You are eligible to ele alculation reduces your repaid in 2021. You are not each the "No" box on line 9	column (f), lines 1–12 . ct the alternative calculation and continue to line 10. If	ion. See Alternative Calculative calculation. Do not com	column (a) or column (d) ation for Year of Marriage splete Part V. es 12 through 23 of Form	in Pub. 974 to	
Ca 1 2 3 4 5 6 7 8 9 10 11 12 13	January February March April May June July August September October November December Totals: Enter Is line 13, c Yes. Exc determine if No. The	r the total of column (e), lir column (e), less than line 1 cess APTC was paid in 20 delecting the alternative care was no excess APTC p not complete Part IV, che m lines 1 through 12 of th	nes 1–12, and the total of a 3, column (f)? 21. You are eligible to ele alculation reduces your repaid in 2021. You are not e ck the "No" box on line 9 is worksheet in the lines for	column (f), lines 1–12 . ct the alternative calculation and continue to line 10. If or the corresponding mon	ion. See Alternative Calculative calculation. Do not com	column (a) or column (d) ation for Year of Marriage applete Part V. es 12 through 23 of Form	in Pub. 974 to	
Ca 1 2 3 4 5 6 7 8 9 10 11 12 13	January February March April May June July August September October November December Totals: Enter Is line 13, c Yes. Exc determine if No. The If you did amounts fro	r the total of column (e), lir column (e), less than line 1 cess APTC was paid in 20 delecting the alternative care was no excess APTC p not complete Part IV, che m lines 1 through 12 of th	lines 21–32, column B** nes 1–12, and the total of of the state of th	column (f), lines 1–12 ct the alternative calculation comment amount. eligible to elect the alternation and continue to line 10. If or the corresponding mon line 11, and enter the amount in the corresponding mon line 11, and enter the correspon	ion. See Alternative Calculative calculation. Do not com	column (a) or column (d) ation for Year of Marriage applete Part V. es 12 through 23 of Form	in Pub. 974 to	

^{*}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.