

(Keep for your records)

Name(s) as shown on return

Tax ID Number

Individual Shared Responsibility Penalty Worksheet

Use this worksheet if you are referred here from the Individual Shared Responsibility Penalty flowchart or from Worksheet A or B.

Complete Step 1	Enter the flat dollar amount. (From Step 2, question 4 or Worksheet A, line 7)	1	_____
Complete Step 2	Enter the percentage income amount. (From Step 4, question 5 or Worksheet B, line 14)	2	_____
Complete Step 3	Enter the larger of line 1 or line 2	3	_____
Complete Step 4	Enter the State Average Bronze Plan Premium. (From Step 5, question 2 or 3)	4	_____
Complete Step 5	Enter the smaller of line 3 or line 4 here and on Form 540, line 92; Form 540NR, line 91; or Form 540 2EZ, line 27. This is your Individual Shared Responsibility Penalty	5	_____