

Name(s) as shown on return

Tax ID Number

Line 1 – Individual Shared Responsibility Penalty

Enter your Individual Shared Responsibility Penalty amount from step 5 of the Individual Shared Responsibility Penalty Worksheet.

Use the following steps to determine if you need to pay an Individual Shared Responsibility Penalty, and if so, calculate the amount.

- Follow Steps 1 through 5 next.
- Complete Worksheet A and Worksheet B if you are directed to them as you complete Steps 1 through 5.
- Complete the Individual Shared Responsibility Penalty Worksheet as directed in Steps 1 through 5 or Worksheets A and B.

Step 1 All Filers

1. Can someone claim you as a dependent? ☐ Yes ☐ No

If you answered **YES**, stop here. You do not owe an Individual Shared Responsibility Penalty. Check the "If someone can claim you as a dependent" box on line 6 of Form 540, Form 540NR, or Form 540 2EZ. You do not need to file form FTB 3853.

If you answered **NO**, continue.

2. Did you, and everyone else in your applicable household (see Applicable household under Definitions on Page 2) have MEC for every month of 2023? ☐ Yes ☐ No

If you answered **YES**, stop here. You do not owe an Individual Shared Responsibility Penalty. Check the full-year health care coverage box on Side 3 of Form 540 and Form 540NR or Side 3 of Form 540 2EZ. You do not need to file form FTB 3853.

If you answered **NO**, continue.

3. Did you or anyone else in your applicable household have MEC or qualify for a coverage exemption for any month in 2023? ☐ Yes ☐ No

If you answered **YES**, stop here. You need to file form FTB 3853 and complete Part I and Part III to claim any qualified coverage or coverage exemptions. Skip question 4; go to Worksheet A.

If you answered **NO**, continue.

4. Did you, or anyone else in your applicable household turn 18 during 2023? ☐ Yes ☐ No

If you answered **YES** go to Worksheet A.

If you answered **NO**, go to Step 2.

Step 2 Flat Dollar Amount

1. Multiply \$900 by the number of people in your applicable household who were at least 18* years old. 1 _____

* For purpose of calculating the Individual Shared Responsibility Penalty, an individual is considered 18 for an entire month if they turn 18 on the first day of the month.

2. Multiply \$425 by the number of people in your applicable household who were under age 18 2 _____

3. Add lines 1 and 2 3 _____

4. Enter the smaller of line 3 or \$2,700 here and on line 1 of the Individual Shared Responsibility Penalty Worksheet. Go to Step 3 4 _____