Alternative Calculation for Year of Marriage Eligibility Worksheet

(Keep for your records)

2016

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, 2016?

☐ **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 Monthly Calculation*, later.

2 Were you married on December 31, 2016?

☐ **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 Monthly Calculation*, later.

3 Are you filing a joint return with your spouse for 2016?

☐ **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 Monthly 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 Monthly Calculation*, later.

5 Was APTC paid for anyone in your tax family during 2016?

☐ **Yes.** You are eligible to elect the alternative calculation for year of marriage if excess APTC was paid during 2016.

- If you entered 400 or less on Form 8962, line 5, continue to Worksheet 3 next to determine whether excess APTC was paid during 2016.
- If you entered 401 on Form 8962, line 5, excess APTC was paid, and you are eligible for the alternative calculation. Do not complete Worksheet 3. Instead, *see Alternative Calculation for Year of Marriage* in Pub. 974 to determine if electing the alternative calculation reduces your repayment amount.

☐ **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 Monthly 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 excess APTC in 2016.

If Part IV—Allocation of Policy Amounts *applies to you, do* ***not*** *complete this worksheet until you have completed Part IV.*

Monthly Calculation	(a) Form(s) 1095-A, lines 21–32, column A*	(b) Form(s) 1095-A, lines 21–32, column B**	(c) Form 8962, line 8b	(d) Subtract column (c) from column (b)	(e) Smaller of column (a) or column (d)	(f) Form(s) 1095-A, 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: Enter the total of column (e), lines 1–12, and the total of column (f), lines 1–12						

14 Is line 13, column (e), less than line 13, column (f)?

☐ **Yes.** Excess APTC was paid in 2016. You are eligible to elect the alternative calculation. See *Alternative Calculation for Year of Marriage* in Pub. 974 to determine if electing the alternative calculation reduces your repayment amount.

☐ **No.** There was no excess APTC paid in 2016. 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 are required to use lines 12 through 23 of Form 8962, enter the amounts from lines 1 through 12 of this worksheet in the lines for the corresponding months and columns on Form 8962.
- If you completed Part IV, check the **"No"** box on line 10, skip line 11, and enter the amounts from lines 1 through 12 of this worksheet in the lines for the corresponding months and columns of lines 12 through 23 of Form 8962.

**See* Column (a) *under* Lines 12 through 23 Monthly 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 23 Monthly 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 23 Monthly 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.*