

# Alternative Calculation for Year of Marriage Eligibility Worksheet

(Keep for your records)

**2017**

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, 2017?  
 **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, 2017?  
 **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 2017?  
 **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 2017?  
 **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						
<b>13 Totals:</b> 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 2017. 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 2017. 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.