

Modified AGI Worksheets for Form 8962

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Taxpayer's Modified AGI Worksheet - Line 2a

- 1. Enter your adjusted gross income (AGI) from Form 1040, line 7, or Form 1040NR, line 36
2. Enter any tax-exempt interest from Form 1040, line 2a, or Form 1040NR, line 9b
3. Enter any amounts from Form 2555, lines 45 and 50, and Form 2555-EZ, line 18
4. Form 1040 filers: If line 5a is more than line 5b, subtract line 5b from line 5a and enter the result
5. Add lines 1 through 4. Enter here and on Form 8962, line 2a

Dependents' Combined Modified AGI Worksheet - Line 2b

- 1. Enter the AGI for your dependents from Form 1040, line 7, and Form 1040NR, line 36
2. Enter any tax-exempt interest for your dependents from Form 1040, line 2a, and Form 1040NR, line 9b
3. Enter any amounts for your dependents from Form 2555, lines 45 and 50, and Form 2555-EZ, line 18
4. For each dependent filing Form 1040: If line 5a is more than line 5b, subtract line 5b from line 5a and enter the result
5. Add lines 1 through 4. Enter here and on Form 8962, line 2b

Worksheet 2. Household Income as a Percentage of the Federal Poverty Line

- 1. Enter the amount from line 3 of Form 8962
2. Enter the amount from line 4 of Form 8962
3. Multiply the amount on line 2 by 4.0
4. Is the amount on line 1 more than the amount on line 3?
- Yes. The amount on line 1 above is more than 400% of the Federal poverty line. Enter 401 here and on line 5 of Form 8962.
- No. Divide the amount on line 1 above by the amount on line 2 above. Do not round; instead multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for 0.9984, enter the result as 99; for 1.8565, enter the result as 185; for 3.997, enter the result as 399. Enter the result here and on line 5 of Form 8962