

Worksheet Q. Worksheet To Figure Monthly Credit Amount if You Have a QSEHRA

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Before you begin:

- See [Worksheet N](#), earlier, to determine whether the QSEHRA is considered affordable coverage for any month. If the QSEHRA is considered affordable coverage for some months but not others, see the instructions for column B, below, for the amount you enter in column B for the affordable months.
- If the monthly permitted benefit was the same for each month you were provided the QSEHRA **and** the QSEHRA was not considered affordable for all of those months, go to Part I. If the monthly permitted benefit was not the same for each month you were provided the QSEHRA or the QSEHRA was considered affordable for some but not all the months it was provided, go to Part III. Skip Parts I and II.

Caution. If you received a self-only permitted benefit for part of the year and a family permitted benefit for another part of the year, you must complete Part III even though the amount reported on your Form W-2 reflects this change.

Part I: Monthly Permitted Benefit

1. Enter the amount from Form W-2, box 12, Code FF **1.** _____
2. Enter the number of months you were provided the QSEHRA in 2018 **2.** _____
3. Divide line 1 by line 2. Then do one of the following **3.** _____
 - If you are completing Form 8962, line 11, go to Part II below.
 - If you are completing Form 8962, lines 12-23, go to Part III below. Skip Part II.

Part II: Annual Calculation

4. Enter the smaller of Form 8962, line 11(a) or line 11(d) **4.** _____
5. Divide line 4 by 12.0 **5.** _____
6. Enter the smaller of line 3 or line 5 **6.** _____
7. Multiply line 6 by line 2 **7.** _____
8. Subtract line 7 from line 4. Enter the result here and on Form 8962, line 11(e). Write "QSEHRA" in the top margin of Form 8962. Skip Part III below **8.** _____

Note. If the result is -0- and the amount you will enter on line 11(f) is also -0-, stop here. Do not file Form 8962.

Part III: Monthly Calculation

Month	A. Tentative monthly premium tax credit (see instructions)	B. Monthly permitted benefit (see instructions)	C. Subtract col. B from col. A. If less than zero, enter -0-.
9. January			
10. February			
11. March			
12. April			
13. May			
14. June			
15. July			
16. August			
17. September			
18. October			
19. November			
20. December			

21. If you are completing Form 8962, lines 12–23, stop here and enter the amounts from column C in column (e) for the months you completed column A. Write "QSEHRA" in the top margin of Form 8962.
Note. If all entries in columns (e) and (f) are -0- or blank, do not file Form 8962.
22. If you are completing Form 8962, line 11, add the amounts in column C above and enter the result here. If line 22 is -0- and no APTC was paid for you or another individual in your tax family, stop here and do not file Form 8962. Otherwise, do one of the following **22.** _____
 - If you were provided the QSEHRA for **all** of 2018, stop here and also enter the result on Form 8962, line 11(e). Write "QSEHRA" in the top margin of Form 8962.
 - If you were **not** provided the QSEHRA for all of 2018, complete lines 23-27 below to figure the amount to enter on Form 8962, line 11(e).
23. Enter the smaller of Form 8962, line 11(a) or 11(d) **23.** _____
24. Divide line 23 by 12.0 **24.** _____
25. Multiply line 24 by the number of months you were provided the QSEHRA in 2018 **25.** _____
26. Subtract line 25 from line 23 **26.** _____
27. Add lines 22 and 26. Enter the result here and on Form 8962, line 11(e). Write "QSEHRA" in the top margin of Form 8962 **27.** _____