

Modified AGI Worksheets for Form 8962

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

Worksheet 1-1. Taxpayer's Modified AGI Worksheet - Line 2a

- 1. Enter your adjusted gross income (AGI) from Form 1040, 1040-SR, or 1040-NR, line 11
2. Enter any tax-exempt interest from Form 1040, 1040-SR, or 1040-NR, line 2a
3. Enter any amounts from Form 2555, lines 45 and 50
4. Form 1040 or 1040-SR filers: If line 6a is more than line 6b, subtract line 6b from line 6a and enter the result
5. Add lines 1 through 4. Enter here and on Form 8962, line 2a

Worksheet 1-2. Dependents' Combined Modified AGI - Line 2b

- 1. Enter the AGI for your dependents from Form 1040, 1040-SR, or 1040-NR, line 11
2. Enter any tax-exempt interest for your dependents from Form 1040, 1040-SR, or 1040-NR, line 2a
3. Enter any amounts for your dependents from Form 2555, lines 45 and 50
4. For each dependent filing Form 1040 or 1040-SR: If line 6a is more than line 6b, subtract line 6b from line 6a 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. 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; and for 3.997, enter the result as 399. Is the result more than 401?
- Yes. Enter 401 here and on line 5 of Form 8962.
- No. Enter the result here and on line 5 of Form 8962