

Premium Tax Credit

For taxpayers who purchased insurance through the Marketplace, complete this screen using their Form 1095-A.

Advanced Premium Tax Credit (1095-A)

Did you receive a 1095-A statement or any Premium Tax Credits to assist you in paying for your health care for 2017? *

- Yes
 No

Are you required to repay all of the APTC received? In most cases, the answer is NO. ONLY answer YES if you were not considered lawfully present in the U.S. or you meet the Health Coverage Tax Credit criteria. Note: We will automatically calculate a full repayment of APTC when MAGI is greater than 400 percent of Federal Poverty Line.

- Yes
 No

Is your household income below 100% of the Federal poverty line, and do you meet all of the requirements under either "Estimated household income at least 100% of the Federal poverty line" or "Alien lawfully present in the United States"?

- Yes
 No

Check here if you are filing a separate return ONLY because you are a victim of domestic abuse or spousal abandonment.

Do all Forms 1095-A include coverage for January through December, with no changes in monthly amounts?

- Yes
 No

If Form 1095-A shows the same monthly amounts for all 12 months, select "Yes" and enter the annual amounts below. Otherwise, select "No" and enter monthly amounts.

If one or more of the amounts in column B is incorrect and the correct SLCSP premium amounts are not the same for all 12 months, select "No".

If the taxpayer is Married Filing Separately a checkbox will appear on this screen. If the taxpayer cannot file a joint return because of **domestic abuse or spousal abandonment** check the box. See Form 8962 Instructions for details. If a taxpayer is Married Filing Separately and is not eligible for relief, he/she must repay APTC, subject to the repayment limitation. See Part IV, Allocation Situation 2, of the Form 8962 instructions to determine the amount of APTC your taxpayer must repay.

This question appears for all taxpayers with APTC:

This question is really asking: Is the taxpayer liable for unlimited APTC repayment?

Answer NO in most cases.

Only answer YES if the tax return:

- Includes an undocumented immigrant who received APTC; or
- Has a person who was eligible for the Trade Adjustment Assistance Health Care Tax Credit (HCTC) (out of scope)

This question appears only if taxpayer's income is under 100% FPL:

Answer YES in most cases.
Answer YES if:

- There is an amount in column C of Form 1095-A (APTC) for one or more months; or
- One of the individuals on the taxpayer's Form 1095-A is lawfully present but ineligible for Medicaid

Answer NO ONLY if:

Income is below 100% FPL, no APTC was paid, and the second bullet from above does not apply



The TaxSlayer default answer is NO for this question.