

[household income](#) for 2019 (described earlier) is at least 100% but not more than 400% of the federal poverty line for your family size (provided in Tables [1-1](#), [1-2](#), and [1-3](#)) and no one can claim you as a dependent for 2019. In addition, if you were married at the end of 2019, you must file a joint return to be an applicable taxpayer unless you meet one of the exceptions described under [Married taxpayers](#), later.

For individuals with household income below 100% of the federal poverty line, see [Household income below 100% of the federal poverty line](#) under line 6, later.

Individuals who are incarcerated. Individuals who are incarcerated (other than pending disposition of charges, for example awaiting trial) are not eligible for coverage in a [qualified health plan](#) through a Marketplace. However, these individuals may be applicable taxpayers and take the PTC for the coverage of individuals in their [tax families](#) who are eligible for coverage in a qualified health plan.

Individuals who are not lawfully present. Individuals who are not lawfully present in the United States are not eligible for coverage in a [qualified health plan](#) through a Marketplace. They cannot take the PTC for their own coverage and are not eligible for the repayment limitations in [Table 5](#) for APTC paid for their own coverage. However, these individuals may be applicable taxpayers and take the PTC for the coverage of individuals in their [tax families](#), such as their children, who are lawfully present and eligible for coverage in a qualified health plan. For more information about who is treated as lawfully present for this purpose, visit [HealthCare.gov](#). See *Individuals Not Lawfully Present in the United States Enrolled in a Qualified Health Plan* in Pub. 974 for more information on reconciling APTC when an unlawfully present person is enrolled individually or with lawfully present family members.

Married taxpayers. If you are considered married for federal income tax purposes, you must file a joint return with your spouse to take the PTC unless one of the two exceptions below applies to you.

You are not considered married for federal income tax purposes if you are divorced or legally separated according to your state law under a decree of divorce or separate maintenance. In that case, you cannot file a joint return but may be able to take the PTC on your separate return. See Pub. 501, Dependents, Standard Deduction, and Filing Information.

If you are considered married for federal income tax purposes, you may be eligible to take the PTC without filing a joint return if one of the two exceptions below applies to you. If [Exception 1](#) applies, you can file a return using head of household or single filing status and take the PTC. If [Exception 2](#) applies, you are treated as married but can take the PTC with the filing status of married filing separately.

Exception 1—Certain married persons living apart. You may file your return as if you are unmarried and take the PTC if one of the following applies to you.

- You file a separate return from your spouse on Form 1040 or 1040-SR because you meet the requirements for *Married persons who live apart* under *Head of Household* in the instructions for Forms 1040 and 1040-SR.
- You file as single on your Form 1040-NR because you meet the requirements for *Married persons who live apart* under *Were You Single or Married?* in the instructions for Form 1040-NR.

Exception 2—Victim of domestic abuse or spousal abandonment. If you are a victim of domestic abuse or spousal abandonment, you can file a return as married filing separately and take the PTC for 2019 if all of the following apply to you.

- You are living apart from your spouse at the time you file your 2019 tax return.
- You are unable to file a joint return because you are a victim of [domestic abuse](#) (described next) or [spousal abandonment](#) (described below).

- You check the box on your Form 8962 to certify that you are a victim of domestic abuse or spousal abandonment.
- You do not meet the three-year limit for Exception 2, described below.

Domestic abuse. Domestic abuse includes physical, psychological, sexual, or emotional abuse, including efforts to control, isolate, humiliate, and intimidate, or to undermine the victim's ability to reason independently. All the facts and circumstances are considered in determining whether an individual is abused, including the effects of alcohol or drug abuse by the victim's spouse. Depending on the facts and circumstances, abuse of an individual's child or other family member living in the household may constitute abuse of the individual.

Spousal abandonment. A taxpayer is a victim of spousal abandonment for a tax year if, taking into account all facts and circumstances, the taxpayer is unable to locate his or her spouse after reasonable diligence.

Three-year limit for Exception 2. You cannot claim the PTC using this exception for more than 3 consecutive years. For example, if you used this exception to claim the PTC on your tax returns for 2016, 2017, and 2018, you cannot use this exception to claim the PTC on your 2019 return.

Married filing separately. If you file as married filing separately and are not a victim of domestic abuse or spousal abandonment (see [Exception 2—Victim of domestic abuse or spousal abandonment](#) under *Married taxpayers* above), then you are not an [applicable taxpayer](#) and you cannot take the PTC. You must generally repay all of the APTC paid for a [qualified health plan](#) that covered only individuals in your [tax family](#). If the policy also covered at least one individual in your spouse's tax family, you must generally repay half of the APTC paid for the policy. See the instructions for [Line 9](#), later. However, the amount of APTC you have to repay may be limited. See the instructions for [Line 28](#), later.

Specific Instructions

Name. Print or type your name exactly as you entered it on your tax return. If you are married and filing a joint return, enter the name that appears first on your return.

Social security number. The social security number on this form should match the social security number on your tax return. If you are married and filing a joint return, enter the first social security number that appears on your tax return.

If you entered an ITIN on your tax return, enter this number on Form 8962.

Victims of domestic abuse or spousal abandonment. Check the box on the line above Part I of Form 8962 if you are filing as married filing separately, are a victim of domestic abuse or spousal abandonment, and qualify for [Exception 2—Victim of domestic abuse or spousal abandonment](#) under *Married taxpayers*, earlier. By checking this box, you are certifying that you qualify for an exception to the requirement to file a joint return with your spouse. Do not attach documentation of the abuse or abandonment to your tax return. Keep any documentation you may have with your tax return records. For examples of what documentation to keep, see Pub. 974.

Married filing separately. If APTC was paid for your coverage but you cannot take the PTC because you are married filing a separate return and you do not qualify for an exception to the joint filing requirement, complete lines 1 through 5 to figure your separate household income as a percentage of the federal poverty line. Skip lines 6 through 8b and complete lines 9 and 10 (and Part IV, if applicable). When completing line 11 or lines 12 through 23, complete only column (f). Then complete the rest of the form to determine how much you must repay.