

# Reporting Form 1095-A in TaxSlayer

Before you begin, refer to these document if appropriate:

- [Understanding the Affordable Care Act & Form 1095](#)
- [About APTCs and Reconciliation](#)
- [When a Taxpayer Has Filed But Needs to Reconcile APTCs \(Form 8962\)](#)
- [Instructions for Form 8962, Premium Tax Credit](#)
- [ACA Marketplace: MEC, Exemptions & Affordability \[2014-2018 only\]](#)

## What do you need to reconcile APTCs?

- **Form 1095-A**
- Verification that all covered persons listed on Form 1095-A are listed on the tax return as primary, secondary or dependent.\*

\*If Form 1095-A lists covered individuals who do not appear on the tax return, the tax return and reconciliation are out of scope for VITA. Refer the taxpayer to Special Tax Services for a so-called “Shared Allocation Policy”. See “About Special Tax Services and STS Referrals.”

## Entering Form 1095-A in TaxSlayer

1. In TaxSlayer, navigate to the **Health Insurance** section.
2. In the **Health Insurance Questionnaire** screen, click on **Yes** for “**Did you, your spouse, or a dependent purchase health insurance via HealthCare.gov or a State Marketplace?**”
3. Click on **Continue**.
4. In the **Verify Your Household Members** screen, click on **Continue**.  
**Do not override the calculated Tax Family Size.**
5. In the **Advanced Premium Tax Credit (1095-A)** screen, **see the last page of this document for guidance** on answering the questions in order to avoid unnecessary repayment of APTCs through inaccurate responses.

6. Depending on whether you select “Yes” or “No” for Question 3, “**Do all Forms 1095-A include coverage for January through December, with no changes in monthly amounts?**”, you will be prompted to enter the data from **Form 1095-A**.
7. Once you have entered all the data from **Form 1095-A**, click on **Continue** and continue with preparation of the tax return.

## Premium Tax Credit (continued)

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

1. Allocation of policy amounts and alternative calculation for year of marriage are Out of Scope. See next page for more details.
2. This question appears for all taxpayers with APTC. This question is really asking whether the taxpayer is liable for unlimited APTC repayment. **Answer NO in most cases.** Only answer **YES** if all individuals on the tax return for whom APTC was paid are not lawfully present in the United States. See Publication 974 if some of the covered individuals listed on Form 1095-A were not lawfully present in the U.S.

3. 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 SLCSF premium amounts are not the same for all 12 months, select **NO**.

### Advanced Premium Tax Credit (1095-A)

BACK

CONTINUE

Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? **1**

Allocate policy amounts (8962, Part IV)

Alternative calculation for year of marriage (8962, Part V)

None of the above

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'll automatically calculate a full repayment of APTC when modified adjusted gross income (MAGI) is greater than 400 percent of—aka more than 4x higher than—the federal poverty line. **2**

Yes

No

Do all Forms 1095-A include coverage for January through December, with no changes in monthly amounts? (Remember—if any family members are under different health insurance plans, you'll have more than one form.) **3**

Yes

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 Instructions for Form 8962, Premium Tax Credit for details. If a taxpayer is Married Filing Separately and is not eligible for relief, he/she is not eligible for a premium tax credit and must repay APTC, subject to the repayment limitation (however, the return **may** be Out of Scope due to requiring allocation of policy amounts, see next page). Also see "Consider married filing separately," later in this section.



If the taxpayer's income is below 100% of the FPL, a fourth question will appear.

**Answer YES in most cases in which household income is below 100% of the FPL. 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.