

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8941 for instructions and the latest information.**

Name(s) shown on return

Identifying number

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.
- Yes.** Enter Marketplace Identifier (if any): _____
- No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above
- C** Does a tax return you (or any predecessor) filed for a tax year beginning in 2014, 2015, or 2016 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?
- Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)
- No.**

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

| | | | |
|-----------|--|-----------|--|
| 1 | Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) | 1 | |
| 2 | Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 | 2 | |
| 3 | Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$54,000 or more, skip lines 4 through 11 and enter -0- on line 12 | 3 | |
| 4 | Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) | 4 | |
| 5 | Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c)) | 5 | |
| 6 | Enter the smaller of line 4 or line 5 | 6 | |
| 7 | Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) | 7 | |
| 8 | If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 | 8 | |
| 9 | If line 3 is \$26,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 | 9 | |
| 10 | Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions | 10 | |
| 11 | Subtract line 10 from line 4. If zero or less, enter -0- | 11 | |
| 12 | Enter the smaller of line 9 or line 11 | 12 | |
| 13 | If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a)) | 13 | |
| 14 | Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) | 14 | |
| 15 | Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 15 | |
| 16 | Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h | 16 | |
| 17 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 17 | |
| 18 | Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h | 18 | |
| 19 | Enter the amount you paid in 2018 for taxes considered payroll taxes for purposes of this credit. See instructions | 19 | |
| 20 | Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 50f | 20 | |