VITA/TCE Affordable Care Act – Taxpayer Scenarios
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE) 2018 RETURNS

Take your VITA/TCE training online at www.irs.gov (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.
How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. The most recent version can be downloaded at: https://www.irs.gov/pub/irs-pdf/p4491x.pdf

Volunteer Standards of Conduct

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the Volunteer Standards of Conduct (VSC) certification and agree to adhere to the VSC by signing Form 13615, Volunteer Standards of Conduct Agreement, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs and dates the form.

As a volunteer in the VITA/TCE Programs, you must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customers.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner’s site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization’s partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

TaxSlayer® is a copyrighted software program owned by Rhodes Computer Services. All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of Rhodes Computer Services.

Confidentiality Statement:
All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.
Appendix: Affordable Care Act (ACA) Exercises

Instructions

The purpose of the following examples is to give volunteers an opportunity to practice completing forms and worksheets associated with the Affordable Care Act (ACA) tax provisions. Adequate information is provided to prepare simple tax returns with various health insurance coverage scenarios that you may encounter. Following each scenario are screen shots from the tax preparation software that will allow you to check your work. Note: This publication is posted before software and most tax forms are finalized.

Reminders

• All taxpayer names, addresses and Social Security numbers provided in the scenarios are fictitious.
• When entering Social Security numbers (SSNs), replace the Xs as directed, or with any four digits of your choice.
• Use employer identification number (EIN) 622-00-XXXX for all W-2s.
• Complete tax return and intake sheet information is not provided. For the purposes of these exercises, you can ignore incomplete or missing information, or enter sample information of your choice.
• Use your city, state, and ZIP code when completing any forms, unless the notes state otherwise.
• For the purposes of the premium tax credit calculations on Form 8962, use “Other 48 states and DC” so your calculations will match the provided answers.
• For all scenarios, assume that the identity and Social Security cards were checked for all individuals on the intake sheet.

Example 1 – Taxpayer with Partial Year Minimum Essential Coverage (MEC) and Coverage Exemption

Interview Notes

• Greg Clayton is single with no dependents. No one can claim him as a dependent.
• His SSN is 621-00-XXXX
• Greg left his old job on March 15. He was covered under his previous employer through the end of March. He began a new job on June 15th, and immediately became eligible for, and enrolled in, his employer sponsored health care coverage. Both employers withheld Greg’s share of the insurance premium pretax from his paycheck each week.
• Greg was uninsured from April 1 through June 14 of the tax year.
• Greg’s first W-2 shows the following:
  – Box 1 = $15,200
  – Box 2 = $1,520
  – Box 12 = $1,456 with code DD
• Greg’s second W-2 shows:
  – Box 1 = $22,800
  – Box 2 = $2,280
  – Box 12 = $2,184 with code DD

**Directions**

Review the interview notes, complete the volunteer sections of the intake sheet, and start a new return using the Practice Lab. Enter the SSN, filing status, personal information, and income. Then complete the following steps:

1. Select the Health Insurance section and answer all the questions pertaining to Greg.
2. Compare your result to the screen shots on the following pages.

Greg’s intake sheet, page 1:

Greg’s intake sheet, page 3:

Greg’s Form 1095-B from Employer A:
Greg's Form 1095-B from Employer B:

<table>
<thead>
<tr>
<th>Name</th>
<th>SSN</th>
<th>Start Date</th>
<th>MEC Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>GREG CLAYTON</td>
<td>821-00-XXXXX</td>
<td>7/2/1987</td>
<td></td>
</tr>
</tbody>
</table>

Results – Approaching the ACA

Confirm with Greg the months that he had MEC, and indicate this on Part VI of his intake sheet. Determine that he is eligible for a short coverage gap exemption, and enter this on the intake sheet:

Results – TaxSlayer ACA Responses

Greg's completed TaxSlayer health insurance input screens are shown below.
Enter the months that Greg had health insurance coverage. Remember that MEC coverage for one day during the month counts for the entire month. He has MEC for January through March and June through December.
Household Income

Enter any premium amount paid through a salary reduction agreement that is excluded from gross income. (Note: This entry is included in the Affordability Threshold when determining affordability if applicable. This information is unnecessary if you will not be completing the affordability worksheets.)

$  

Greg qualifies for a short coverage gap exemption for April and May.

Health Care Exemptions

You do not qualify for the exemption based on Household or Gross Income below Filing Threshold, but if you or another household member received a Marketplace Issued Exemption Certificate or qualify for a coverage exemption, please refer to the question below.

Did you qualify for an exemption due to circumstances or receive an exemption certificate from the marketplace?

- Yes
- No
Check the box for each month that the exemption applies.

### Health Care Exemption

Name of Individual *

Greg Clayton

Do you have a marketplace-issued certificate for this exemption or going to apply for an exemption from the marketplace? *

- Yes
- No

Exemption Type on the return

- Short gap in coverage

Indicate full year or specify months for which you qualify to take the exemption. (Note: Selecting 'Coverage is Unaffordable' above will prompt the Affordability Worksheet when continuing)

- Full Year
  - January
  - February
  - March
  - April
  - May
  - June
  - July
  - August
  - September
  - October
  - November
  - December

### Health Coverage Exemptions

Add another exemption

<table>
<thead>
<tr>
<th>Name of Individual</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greg Clayton</td>
<td>B</td>
</tr>
</tbody>
</table>

Add another exemption

### Results – Form 1040

Greg will not be required to pay any shared responsibility payment. Greg's Form 1040 will have the “Full-year health care coverage or exempt” box marked and he will not make an individual shared responsibility payment.

× Full-year health care coverage or exempt (see inst.)
Example 2 – Coverage Exemptions, Code G – Resident of a state that did not expand Medicaid

Interview Notes

• Jerome and Judy Baxter are married and file a joint return.
• They have one child, Jana, who they claim as a dependent on their return.
• Jerome’s Form W-2 shows the following:
  – Box 1 = $26,000
  – Box 2 = $2,000
• Jerome, Judy, and Jana do not have any other income.
• Their Social Security numbers are:
  – Jerome: 623-00-XXXX
  – Judy: 624-00-XXXX
  – Jana: 625-00-XXXX
• Jerome’s small employer offered health insurance for the tax year, but Jerome and Judy thought the premium was too expensive. The insurance Jerome was offered met the ACA’s definition of an affordable employer coverage offer.
• Jerome and Judy were uninsured for all of 2018.
• They live in a state that did not expand Medicaid coverage to low-income adults.
• Jana was enrolled in Medicaid all year. All children in their state who are under the age of 18 are eligible for Medicaid with household income under 138% of FPL.

Directions

Review the interview notes, complete the volunteer sections of the intake sheet, and start a new return using the Practice Lab. Enter the SSNs, filing status, personal information, dependents, and income. Then complete the following steps:
1. Select the Health Insurance section and answer all the questions pertaining to Jerome and his family.
2. Compare your result to the screen shots on the following pages.
Results – Approaching the ACA

Consider the income-based exemptions Jerome and Judy may be eligible to claim. At $26,000, their income is above the filing threshold, so they cannot claim the exemption on Line 7 of Form 8965.

Because they live in a state that did not expand Medicaid coverage, the Code G exemption will apply if their income is less than 138% of the federal poverty line (FPL). Use the table in Publication 4012, Other Taxes, Payments, and ACA tab, to find the income amount for a family of three at 138% FPL ($28,180). Jerome and Judy’s income ($26,000) is less than 138% FPL, so they are eligible to claim Code G. Eligibility for affordable employer-sponsored coverage or coverage in the marketplace does not disqualify them from this exemption.
Complete the volunteer section of the Baxter’s intake sheet, Part VI:

Results – TaxSlayer ACA Responses

Indicate that Jana was covered by Medicaid for the entire year and Jerome and Judy did not have health insurance coverage for any month during the year:

Health Insurance Questionnaire

Did you or your family have health insurance at any time in 2017?

- Yes
- No

Health Insurance Questionnaire

Did you purchase health insurance via HealthCare.gov or a State Marketplace? *

- Yes
- No

Verify Your Household Members

If you have additional family members that are neither a spouse nor a dependent, click "Add a New Household Member."

If you need to add or remove dependents, click here to go to Personal Information.

- Add New Household Member

<table>
<thead>
<tr>
<th>Name</th>
<th>SSN</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>JEROME BAXTER</td>
<td>623-00-XXXX</td>
<td>7/9/1979</td>
</tr>
<tr>
<td>JUDY BAXTER</td>
<td>624-00-XXXX</td>
<td>12/1/1983</td>
</tr>
<tr>
<td>JANA BAXTER</td>
<td>625-00-XXXX</td>
<td>2/4/2015</td>
</tr>
</tbody>
</table>
Appendix: Affordable Care Act (ACA) Exercises

Months Insured

Was your entire household insured for all 12 months of 2017? *

☐ Yes
☒ No

Please enter the number of months insured for each household member.

<table>
<thead>
<tr>
<th>Name</th>
<th>Months Insured</th>
</tr>
</thead>
<tbody>
<tr>
<td>JEROME BAXTER</td>
<td>0</td>
</tr>
<tr>
<td>JUDY BAXTER</td>
<td>0</td>
</tr>
<tr>
<td>JANA BAXTER</td>
<td>12</td>
</tr>
</tbody>
</table>

There was no salary reduction arrangement and Jana did not have a filing requirement. Leave this screen blank.

Household Income

Enter any premium amount paid through a salary reduction agreement that is excluded from gross income.
(Note: This entry is included in the Affordability Threshold when determining affordability if applicable. This information is unnecessary if you will not be completing the affordability worksheets.)

$ 

Dependents' Modified AGI (if filing requirement)

Enter the AGI for your dependents from Form 1040, line 36; Form 1040A, line 22; Form 1040EZ, line 4; and Form 1040NR, line 37

$ 

Enter any tax-exempt interest for your dependents from Form 1040, line 8b; Form 1040A, line 8b; Form 1040EZ, the amount written to the left of the line 2 entry space; and Form 1040NR, line 9b

$ 

Appendix: Affordable Care Act (ACA) Exercises
You have determined that Jerome and Judy qualify for a coverage exemption. Complete the remaining questions to claim the exemption for Jerome and Judy on the tax return.

### Health Care Exemptions

You do not qualify for the exemption based on Household or Gross Income below Filing Threshold, but if you or another household member received a Marketplace Issued Exemption Certificate or qualify for a coverage exemption, please refer to the question below.

Did you qualify for an exemption due to circumstances or receive an exemption certificate from the marketplace?
- Yes
- No

Indicate that Jerome can claim a coverage exemption because his income is below 138% of FPL and he was a resident of a state that did not expand Medicaid. Make the same entries for Judy.

### Health Care Exemption

**Name of Individual**
- Jerome Baxter

Do you have a marketplace-issued certificate for this exemption or going to apply for an exemption from the marketplace?
- Yes
- No

**Exemption Type on the return**
- Resident of a state that did not expand Medicaid

Indicate full year or specify months for which you qualify to take the exemption. (Note: Selecting "Coverage is Unaffordable" above will prompt the Affordability Worksheet when continuing)
- Full Year

### Health Coverage Exemptions

- Add another exemption

<table>
<thead>
<tr>
<th>Name of individual</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jerome Baxter</td>
<td>C</td>
</tr>
</tbody>
</table>

- Add another exemption

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Appendix: Affordable Care Act (ACA) Exercises 11
Health Care Exemption

Name of Individual *

- Judy Baxter

Do you have a marketplace-issued certificate for this exemption or going to apply for an exemption from the marketplace? *

- Yes
- No

Exemption Type on the return

- Resident of a state that did not expand Medicaid

Indicate full year or specify months for which you qualify to take the exemption. (Note: Selecting "Coverage Is Unaffordable" above will prompt the Affordability Worksheet when continuing)

- Full Year

Health Coverage Exemptions

- Add another exemption

<table>
<thead>
<tr>
<th>Name of Individual</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Judy Baxter</td>
<td>G</td>
</tr>
<tr>
<td>Jerome Baxter</td>
<td>G</td>
</tr>
</tbody>
</table>

- Add another exemption
Results – Form 1040

Jerome and Judy qualify for a full-year coverage exemption and Jana had health care coverage all year. They can check the box on the front of Form 1040 and are not required to file Form 8965. No individual shared responsibility payment is required.

Full-year health care coverage or exempt (see inst.)
Example 3 – Coverage Exemptions, Code A – Employer coverage considered unaffordable

Interview Notes

• Susan and Lee Parks are married and file a joint return.
• They have two children, Elisabeth and Emilee, whom they claim as dependents on their return.
• Susan’s Form W-2 shows the following:
  – Box 1 = $30,000
  – Box 2 = $2,000
• Lee’s Form W-2 shows the following:
  – Box 1 = $27,000
  – Box 2 = $2,700.
• Neither Susan, Lee, nor their children have any other income.
• Their Social Security numbers are:
  – Lee: 613-00-XXXX
  – Susan: 614-00-XXXX
  – Elisabeth: 615-00-XXXX
  – Emilee: 616-00-XXXX
• Lee’s employer did not offer health insurance coverage for the tax year.
• Susan purchased self-only coverage under a plan offered by her employer.
• Susan had the option to purchase family coverage under an insurance plan offered by her employer which would have covered Susan, Lee, Elisabeth, and Emilee, at a cost of $13,140. Susan and Lee could not afford this plan. Lee, Elisabeth and Emilee did not have health insurance coverage all year.
• The Parks don’t qualify for any non-income-based coverage exemptions.

Directions

Review the interview notes, complete the volunteer sections of the intake sheet, and start a new return using the Practice Lab. Enter the SSN, filing status, dependents, personal information, and income. Then complete the following steps:

1. Determine if this couple is eligible for the affordability exemption. No other exemptions apply.
2. Select the Health Insurance section and answer all the questions pertaining to Susan, Lee, Elisabeth, and Emilee.
3. Compare your result to the screen shots on the following pages.
Page 1 of the Parks’ intake sheet with the volunteer section completed:

Form 13614-C
Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet
OEM Number: 1545-1954

You will need:
• Tax information such as Forms W-2, 1099, 1098, 1095.
• Social security cards or ITIN letters for all persons on your tax return.
• Picture ID (such as valid driver’s license) for you and your spouse.

Part I – Your Personal Information
If you are filing a joint return, enter your names in the same order as last year’s return.

1. Your first name
   LEE
2. Your spouse’s first name
   PARKS
3. Mailing address
   87 HASTINGS BLVD
4. Your Date of Birth
   06/01/1968
5. Your job title
   CONSTRUCTION
6. Last year, were you:
   a. Full-time student X No
   b. Totally and permanently disabled X No
   c. Legally blind X No
7. Your spouse’s Date of Birth
   04/05/1970
8. Your spouse’s job title
   SALES
9. Last year, was your spouse:
   a. Full-time student X No
   b. Totally and permanently disabled X No
   c. Legally blind X No

Part II – Marital Status and Household Information

1. As of December 31, 2018, what was your marital status?
   Married
   (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Part III – Health Care Coverage

1. (B) Have you, or anyone you support, had health care coverage for the entire year?
   Yes X No
2. (B) Do you or anyone you support receive any of the following forms of health care coverage?
   Yes X No
3. (A) Have you enrolled in Medicare?
   Yes X No

Appendix: Affordable Care Act (ACA) Exercises

Page 3 of the Parks’ intake sheet:

Form 1095-B for Susan Parks:

Page 4 of the Parks’ intake sheet:

Form 1095-B for Susan Parks:
Form 1095-C for Susan Parks:

Results – Approaching the ACA

Susan had coverage all year so you do not need to determine if it was affordable. Next, use the software to determine if the coverage available to Lee, Elisabeth and Emilee is considered unaffordable.
Results – TaxSlayer ACA Responses

Answer the ACA questions for Susan and Lee as shown below.

### Health Insurance Questionnaire

Did you or your family have health insurance at any time in 2017?
- ☐ Yes
- ☐ No

### Health Insurance Questionnaire

Did you purchase health insurance via HealthCare.gov or a State Marketplace? *
- ☐ Yes
- ☐ No

### Verify Your Household Members

If you have additional family members that are neither a spouse nor a dependent, click "Add a New Household Member."

If you need to add or remove dependents, click here to go to Personal Information.

**Add New Household Member**

<table>
<thead>
<tr>
<th>Name</th>
<th>SSN</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lee Parks</td>
<td>613-00-XXXX</td>
<td>6/1/1968</td>
</tr>
<tr>
<td>Susan Parks</td>
<td>614-00-XXXX</td>
<td>4/5/1970</td>
</tr>
<tr>
<td>Elisabeth Parks</td>
<td>615-00-XXXX</td>
<td>3/2/2012</td>
</tr>
<tr>
<td>Emilee Parks</td>
<td>616-00-XXXX</td>
<td>9/7/2007</td>
</tr>
</tbody>
</table>
Because Susan had minimum essential coverage all year, indicate that she was insured for 12 months. Because Lee, Elizabeth, and Emilee had no insurance all year, indicate zero months for each.

**Months Insured**

*Was your entire household insured for all 12 months of 2017?*

- Yes
- No

**Please enter the number of months insured for each household member.**

<table>
<thead>
<tr>
<th>Name</th>
<th>Months Insured</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lee Parks</td>
<td>0</td>
</tr>
<tr>
<td>Susan Parks</td>
<td>12</td>
</tr>
<tr>
<td>Elizabeth Parks</td>
<td>0</td>
</tr>
<tr>
<td>Emilee Parks</td>
<td>0</td>
</tr>
</tbody>
</table>

The children do not have a filing requirement. Leave this screen blank.

**Household Income**

Enter any premium amount paid through a salary reduction agreement that is excluded from gross income. (Note: This entry is included in the Affordability Threshold when determining affordability if applicable. This information is unnecessary if you will not be completing the affordability worksheets.)

$ |

**Dependents' Modified AGI (if filing requirement)**

Enter the AGI for your dependents from Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; and Form 1040NR, line 57

$ |

Enter any tax-exempt interest for your dependents from Form 1040, line 8b; Form 1040A, line 8b; Form 1040EZ, the amount written to the left of the line 2 entry space; and Form 1040NR, line 8b

$ |

Enter any amounts for your dependents from Form 2555, lines 45 and 50; and Form 2555-EZ, line 16

$ |

Enter for each of your dependents the difference, if any, between Form 1040, lines 20a and 20c; and Form 1040A, lines 14a and 14b

$ |
Complete this section to determine if Lee, Elisabeth, and Emilee can claim coverage exemptions on the tax return.

Did you qualify for an exemption due to circumstances or receive an exemption certificate from the marketplace?

- Yes
- No

Would you like to determine if you qualify for an exemption due to unaffordable premiums?

- Yes
- No

Follow the steps in Publication 4012, tab H, Coverage is Unaffordable page. Leave this screen blank for these taxpayers.

**Do you qualify for Health Care Exemptions?**

You only need to fill in these values if a household member was not eligible for employer-sponsored coverage for one or more months. These values will be used to compute your annualized required contribution from the Marketplace Coverage Affordability Worksheet.

To determine if you can claim the “Coverage is Considered Unaffordable” exemption if health insurance was not offered through an employer, enter the premium values captured from the healthcare.gov tax tool that is made available to you. The link at the bottom of this page will assist you in determining the needed premium amounts. Note: if you were eligible for employer-sponsored coverage, select continue below and enter the required information asked to further determine affordability.

Monthly Premium for the Lowest Cost Bronze Plan Premium (worksheet line 1)

$ 

Monthly Premium for the Second Lowest Cost Silver Plan Premium (worksheet line 10)

$ 

Click here to obtain the LCBP and SLCP premium amounts to enter above.
Click here to determine if you can claim a health coverage exemption.
Enter the annualized premium for Susan’s share of the cost for family coverage for each month for Lee, Elisabeth, and Emilee ($13,140).

<table>
<thead>
<tr>
<th>LEE PARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>January</strong></td>
</tr>
<tr>
<td>$13140</td>
</tr>
<tr>
<td><strong>February</strong></td>
</tr>
<tr>
<td>$13140</td>
</tr>
</tbody>
</table>

Lee and Susan’s share of the cost for family coverage ($13,140) is more than 8.05% of their household income ($57,000 x .0805 = $4,589). As a result, Lee, Elisabeth, and Emilee are eligible for the exemption for unaffordable coverage for the tax year.

**Coverage Considered Unaffordable Exemption**

Based on the information calculated using the Affordability Worksheet, you qualify to claim the Coverage is Considered Unaffordable exemption. This exemption has been automatically applied to the appropriate months for the applicable household members on the return.
Results – Form 1040

Lee, Elisabeth, and Emilee qualify for full-year coverage exemptions and Susan had health care coverage all year. They can check the box on the front of Form 1040 and are not required to file Form 8965. No individual shared responsibility payment is required.

Full-year health care coverage or exempt (see inst.)

After you determine that the taxpayers are eligible for a coverage exemption, complete the volunteer section of the Part VI on the intake sheet:

<table>
<thead>
<tr>
<th>Name</th>
<th>MEC All Year</th>
<th>Months with MEC</th>
<th>Exempt All Year</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer</td>
<td></td>
<td></td>
<td>YES</td>
<td>Coverage unaffordable</td>
</tr>
<tr>
<td>Spouse</td>
<td>LEE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dependent</td>
<td>SUSAN</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dependent</td>
<td>ELISABETH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dependent</td>
<td>EMILEE</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Part VII – Additional Information and Questions Related to the Preparation of Your Return
Example 4 – Coverage Exemptions – Code A Marketplace Coverage Considered Unaffordable

Interview Notes

- Edward and Julia Fulton are married and file a joint return. The Fultons have a dependent son, Sam. Their SSNs are:
  - Edward: 617-00-XXXX
  - Julia: 618-00-XXXX
  - Sam: 619-00-XXXX

- Julia and Edward were not offered insurance coverage through their employers and were not eligible or enrolled for any other minimum essential coverage for any month during the tax year.

- Sam was covered all year by a government-sponsored Children's Health Plan.

- Edward’s Form W-2 shows:
  - Box 1 = $16,280
  - Box 2 = $1,628

- Julia’s W-2 shows:
  - Box 1 = $17,000
  - Box 2 = $0

- Edward and Julia had no other income.

- The Fultons don’t qualify for any non-income-based coverage exemptions.

Directions

Review the interview notes, complete the volunteer sections of the intake sheet, and start a new return using the Practice Lab. Enter the SSN, filing status, dependents, personal information, and income. Then complete the following steps:

1. Select the Health Insurance section and answer all the questions pertaining to Edward, Julia, and Sam.
2. Determine if this couple is eligible for the affordability exemption.
3. Compare your result to the screen shots on the following pages.
Page 1 of the Fultons’ intake sheet with the volunteer section completed:

Page 3 of the Fultons’ intake sheet:

Results - Approaching the ACA

Health Insurance Questionnaire

Did you or your family have health insurance at any time in 2017?

○ Yes
○ No
Health Insurance Questionnaire

Did you purchase health insurance via HealthCare.gov or a State Marketplace? *

☐ Yes
☐ No

Verify Your Household Members

If you have additional family members that are neither a spouse nor a dependent, click "Add a New Household Member."

If you need to add or remove dependents, click here to go to Personal Information.

Add New Household Member

<table>
<thead>
<tr>
<th>Name</th>
<th>SSN</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>EDWARD FULTON</td>
<td>617-00-XXXX</td>
<td>6/1/1978</td>
</tr>
<tr>
<td>JULIA FULTON</td>
<td>618-00-XXXX</td>
<td>1/6/1979</td>
</tr>
<tr>
<td>SAM FULTON</td>
<td>619-00-XXXX</td>
<td>5/19/2012</td>
</tr>
</tbody>
</table>

Months Insured

Was your entire household insured for all 12 months of 2017? *

☐ Yes
☐ No

Please enter the number of months insured for each household member.

<table>
<thead>
<tr>
<th>Name</th>
<th>Months Insured</th>
</tr>
</thead>
<tbody>
<tr>
<td>Edward Fulton</td>
<td>0</td>
</tr>
<tr>
<td>Julia Fulton</td>
<td>0</td>
</tr>
<tr>
<td>Sam Fulton</td>
<td>12</td>
</tr>
</tbody>
</table>
Household Income

Enter any premium amount paid through a salary reduction agreement that is excluded from gross income. (Note: This entry is included in the Affordability Threshold when determining affordability if applicable. This information is unnecessary if you will not be completing the affordability worksheets.)

\[
\text{\$} \quad \text{\$}
\]

Dependents' Modified AGI (if filing requirement)

Enter the AGI for your dependents from Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; and Form 1040NR, line 37

\[
\text{\$}
\]

Health Care Exemptions

⚠️ You do not qualify for the exemption based on Household or Gross Income below Filing Threshold, but if you or another household member received a Marketplace Issued Exemption Certificate or qualify for a coverage exemption, please refer to the question below.

Did you qualify for an exemption due to circumstances or receive an exemption certificate from the marketplace?

- Yes
- No

Would you like to determine if you qualify for an exemption due to unaffordable premiums?

- Yes
- No
Results – Affordability Worksheet

TaxSlayer determines the Affordability Threshold based on the household income.

The calculation is: $40,180 \times 0.0805$ (affordability threshold is 8.05% of household income for 2018) = $3,234.

Since Edward and Julia live in a state that does not have its own Marketplace, visit www.healthcare.gov/tax-tool to find the figures you will need to determine exemption eligibility.

- Remember to use their ages at the start of the tax year, since the first month they did not have coverage was January.
- Assume they live in ZIP code 31405 (Chatham County, GA) and do not use tobacco.
- Look up the lowest cost bronze plan for Edward, Julia and Sam. For this example, Sam is included in the calculation for the lowest cost bronze plan since he does not have an offer of employer coverage. Enter this amount where indicated in TaxSlayer.
- Then look up the second lowest cost silver plan (SLCSP) for Edward and Julia. Do not include Sam in this quote because he has government-sponsored coverage. Enter this figure in TaxSlayer. For this example, we used the following figures based on tax year 2017: LCBP: $553, SLCSP: $496.

- TaxSlayer will determine eligibility for the exemption.

**Do you qualify for Health Care Exemptions?**

You only need to fill in these values if a household member was not eligible for employer-sponsored coverage for one or more months. These values will be used to compute your annualized required contribution from the Marketplace Coverage Affordability Worksheet.

To determine if you can claim the "Coverage is Considered Unaffordable" exemption if health insurance was not offered through an employer, enter the premium values captured from the healthcare.gov tax tool that is made available to you. The link at the bottom of this page will assist you in determining the needed premium amounts. Note: If you were eligible for employer-sponsored coverage, select continue below and enter the required information asked to further determine affordability.

**Monthly Premium for the Lowest Cost Bronze Plan Premium (worksheet line 1)**

$553

**Monthly Premium for the Second Lowest Cost Silver Plan Premium (worksheet line 10)**

$496

Click here to obtain the LCBP and SLCSP premium amounts to enter above.

Click here to determine if you can claim a health coverage exemption.
Enter the ANNUALIZED contribution amount for Edward and next do the same for Julia.

### Affordability Worksheet - EDWARD FULTON

Enter the ANNUALIZED contribution amount this individual must pay for the first situation below that applies to the individual.

Enter the required ANNUALIZED contribution for each month that applies to this individual:
1. Lowest cost self-only policy offered to each member of your tax household by his/her employer (the monthly amount times 12).
2. Lowest cost family policy offered by your employer or your spouse’s employer (the monthly amount times 12).
3. Amount from the Marketplace Coverage Affordability Worksheet ($2280)

#### EDWARD FULTON

<table>
<thead>
<tr>
<th>Month</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>$2280</td>
</tr>
<tr>
<td>February</td>
<td>$2280</td>
</tr>
<tr>
<td>March</td>
<td>$2280</td>
</tr>
<tr>
<td>April</td>
<td>$2280</td>
</tr>
<tr>
<td>May</td>
<td>$2280</td>
</tr>
<tr>
<td>June</td>
<td>$2280</td>
</tr>
<tr>
<td>July</td>
<td>$2280</td>
</tr>
<tr>
<td>August</td>
<td>$2280</td>
</tr>
<tr>
<td>September</td>
<td>$2280</td>
</tr>
<tr>
<td>October</td>
<td>$2280</td>
</tr>
<tr>
<td>November</td>
<td>$2280</td>
</tr>
<tr>
<td>December</td>
<td>$2280</td>
</tr>
</tbody>
</table>
Based on your entries, Edward and Julia can’t claim the affordability exemption.

Coverage Considered Unaffordable Exemption

Based on the information calculated using the Affordability Worksheet, you do not qualify to claim the Coverage is Considered Unaffordable exemption.

Complete Part VI of their intake sheet, indicating that Edward and Julia are not eligible for a coverage exemption.

Since Edward and Julia didn’t have health insurance coverage for any month of the year and weren’t eligible for an exemption, their shared responsibility payment will carry over to Form 1040, Schedule 4.

Results – Form 1040, Schedule 4

The shared responsibility payment will carry over to Edward and Julia’s tax return as shown below:

- Health care, individual responsibility (see instructions)...
- Taxes from: □ Form 8959 □ Form 8960
- 60b...
- 61 1390 00
Example 5 – Premium Tax Credit with APTC

Interview Notes

- Sheryl Graves has two children she claims as dependents, Trina and Travis, who live with her all year. She divorced in 2010. Sheryl pays all the costs of keeping up the home. Their SSNs are:
  - Sheryl: 605-00-XXXX
  - Trina: 606-00-XXXX
  - Travis: 607-00-XXXX

- Sheryl’s mother, Monique Floyd, also lives with her. Sheryl provides over half of Monique’s support and claims her as a dependent. Monique’s SSN is 608-00-XXXX. Her only income for the tax year is $4,500 received from Social Security and she was covered by Medicare all year.

- Sheryl’s Form W-2 shows:
  - Box 1 = $36,429
  - Box 2 = $1,026

- Sheryl had no other income or deductions.

- Sheryl’s employer does not offer health insurance coverage. She purchased minimum essential coverage for herself and her children through the Marketplace. They were covered for the entire year. Sheryl received the benefit of advance payments of the premium tax credit to help with the cost of her insurance premiums.

Directions

Review the interview notes, complete the volunteer sections of the intake sheet, and start a new return using the Practice Lab. Enter the SSN, filing status, personal information, dependents, and income. Then complete the following steps:

1. Select the Health Insurance section and answer all the questions pertaining to Sheryl and her family.
2. Compare your result to the screen shots on the following pages.
Sheryl's intake sheet, page 1, with the volunteer section completed:

Sheryl's intake sheet, page 3:

Monique Floyd's Form 1095-B:
### Part I: Recipient Information

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXX</td>
<td>XXXXX</td>
<td>XXXXXXXXXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Recipient’s name</th>
<th>5. Recipient’s SSN</th>
<th>6. Recipient’s date of birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>SHERYL GRAVES</td>
<td>605-00-XXXX</td>
<td>08/17/1979</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Recipient’s spouse’s name</th>
<th>8. Recipient’s spouse’s SSN</th>
<th>9. Recipient’s spouse’s date of birth</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10. Policy start date</th>
<th>11. Policy termination date</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/01/2018</td>
<td>12/31/2018</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>12. Street address (including apartment no.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>321 MARTIN ROAD</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>13. City or town</th>
<th>14. State or province</th>
<th>15. Country and ZIP or foreign postal code</th>
</tr>
</thead>
<tbody>
<tr>
<td>YOUR CITY</td>
<td>YOUR STATE</td>
<td>YOUR ZIP</td>
</tr>
</tbody>
</table>

### Part II: Covered Individuals

<table>
<thead>
<tr>
<th>16. SHERYL GRAVES</th>
<th>17. TRINA GRAVES</th>
<th>18. TRAVIS GRAVES</th>
</tr>
</thead>
<tbody>
<tr>
<td>605-00-XXXX</td>
<td>606-00-XXXX</td>
<td>607-00-XXXX</td>
</tr>
<tr>
<td>06/17/1979</td>
<td>03/01/2001</td>
<td>12/25/2002</td>
</tr>
<tr>
<td>01/01/2018</td>
<td>01/01/2018</td>
<td>01/01/2018</td>
</tr>
<tr>
<td>12/31/2018</td>
<td>12/31/2018</td>
<td>12/31/2018</td>
</tr>
</tbody>
</table>

### Part III: Coverage Information

<table>
<thead>
<tr>
<th>Month</th>
<th>A. Monthly enrollment premiums</th>
<th>B. Monthly second lowest cost silver plan (SLCSP) premium</th>
<th>C. Monthly advance payment of premium tax credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 January</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>22 February</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>23 March</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>24 April</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>25 May</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>26 June</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>27 July</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>28 August</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>29 September</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>30 October</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>31 November</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
<tr>
<td>32 December</td>
<td>$587.00</td>
<td>$774.00</td>
<td>$492.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>33. Annual Totals</th>
<th>34. A. Monthly enrollment premiums</th>
<th>35. B. Monthly second lowest cost silver plan (SLCSP) premium</th>
<th>36. C. Monthly advance payment of premium tax credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>$7,044.00</td>
<td>$9,288.00</td>
<td>$5,904.00</td>
<td></td>
</tr>
</tbody>
</table>

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cal. No. 80703Q  Form 1095-A (2018)
Complete Part VI of Sheryl’s intake sheet after confirming her insurance coverage:

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>Name</th>
<th>MEC All Year</th>
<th>No MEC</th>
<th>Months with MEC</th>
<th>Months with Exemption</th>
<th>Exempt All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

TaxSlayer ACA Responses

Sheryl’s completed Health Insurance section is shown below. Because Sheryl, Trina, and Travis all had minimum essential coverage all year purchased through the Marketplace, select yes to the following question:

Health Insurance Questionnaire

Did you or your family have health insurance at any time in 2017?

☐ Yes

☐ No

Health Insurance Questionnaire

Did you purchase health insurance via HealthCare.gov or a State Marketplace? *

☐ Yes

☐ No

Verify Your Household Members

If you have additional family members that are neither a spouse nor a dependent, click “Add a New Household Member.”

If you need to add or remove dependents, click here to go to Personal Information.

☐ Add New Household Member

<table>
<thead>
<tr>
<th>Name</th>
<th>SSN</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sheryl</td>
<td>605-00-XXXX</td>
<td>6/17/1979</td>
</tr>
<tr>
<td>Trina</td>
<td>606-00-XXXX</td>
<td>3/1/2001</td>
</tr>
<tr>
<td>Travis</td>
<td>607-00-XXXX</td>
<td>12/25/2002</td>
</tr>
<tr>
<td>Monique</td>
<td>608-00-XXXX</td>
<td>5/5/1944</td>
</tr>
</tbody>
</table>
Because Sheryl, Trina, Travis all had minimum essential coverage all year purchased through the Marketplace and Monique was covered by Medicare all year, indicate the entire household was insured for all 12 months:

**Months Insured**

Was your entire household insured for all 12 months of 2017? *

- Yes
- No
Enter the information from Sheryl's 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
- [x] 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

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

- [ ] Yes
- [ ] No

**Please enter your annual Advance Premium Tax Credit information**

**Premium Amount (Form 1095-A, line 33A)**

$7044

**Annual Premium Amount of SLCSP (Form 1095-A, line 33B)**

$9288

**Annual Advance Payment of PTC (Form 1095-A, line 33C)**

$5904
You do not need to enter an amount for the dependents’ modified AGI because none of Sheryl’s dependents were required to file a return.

### Household Income

Enter any premium amount paid through a salary reduction agreement that is excluded from gross income. (Note: This entry is included in the Affordability Threshold when determining affordability if applicable. This information is unnecessary if you will not be completing the affordability worksheets.)

$ |

### Dependents’ Modified AGI (if filing requirement)

Enter the AGI for your dependents from Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; and Form 1040NR, line 37

$ |

### Results – Form 1040

The software will check the “Full-year coverage” box to indicate that everyone listed on the ACA worksheet had insurance all year.

- Full-year health care coverage or exempt (see inst.)

There is no amount on the individual responsibility line because all members of the tax household had full year coverage.
## Results – Premium Tax Credit Form 8962

### Part I – Annual and Monthly Contribution Amount

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tax family size</td>
</tr>
<tr>
<td>2a</td>
<td>Modified AGI</td>
</tr>
<tr>
<td>2b</td>
<td>Enter the total of your dependents' modified AGI</td>
</tr>
<tr>
<td>3</td>
<td>Household income</td>
</tr>
<tr>
<td>4</td>
<td>Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions)</td>
</tr>
<tr>
<td>5</td>
<td>Enter household income as a percentage of federal poverty line (see instructions)</td>
</tr>
<tr>
<td>6</td>
<td>Did you enter 401% on line 5? (See instructions if you entered less than 100%).</td>
</tr>
<tr>
<td>✓</td>
<td>No. Continue to line 7.</td>
</tr>
<tr>
<td></td>
<td>Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see instructions for how to report your excess advance PTC payment amount.</td>
</tr>
</tbody>
</table>

### Part II – Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

<table>
<thead>
<tr>
<th>Annual Calculation</th>
<th>Monthly Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$7,044</td>
<td>$21,32</td>
</tr>
<tr>
<td>$9,288</td>
<td>$21,32</td>
</tr>
<tr>
<td>$14,24</td>
<td>$21,32</td>
</tr>
<tr>
<td>$7,844</td>
<td>$21,32</td>
</tr>
<tr>
<td>$7,044</td>
<td>$21,32</td>
</tr>
<tr>
<td>$9,288</td>
<td>$21,32</td>
</tr>
<tr>
<td>$14,24</td>
<td>$21,32</td>
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<tr>
<td>$7,844</td>
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</tr>
<tr>
<td>$9,288</td>
<td>$21,32</td>
</tr>
<tr>
<td>$14,24</td>
<td>$21,32</td>
</tr>
<tr>
<td>$7,844</td>
<td>$21,32</td>
</tr>
</tbody>
</table>

### Part III – Repayment of Excess Advance Payment of the Premium Tax Credit

#### Tip

Column C of Form 1095-A is entered on Form 8962, Column F.

### Results – Form 1040, Schedule 5

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>68-69</td>
<td>Reserved</td>
</tr>
<tr>
<td>70</td>
<td>Net premium tax credit</td>
</tr>
<tr>
<td>71</td>
<td>Amount paid with request for extension to file (see instructions)</td>
</tr>
</tbody>
</table>
Example 6 – Premium Tax Credit with APTC for Part-Year Coverage

Interview Notes

• Charles and Shay Baldwin are married with two dependent children, Nathaniel and Karly, who live with them all year. Their SSNs are:
  – Charles: 609-00-XXXX
  – Shay: 610-00-XXXX
  – Nathaniel: 611-00-XXXX
  – Karly: 612-00-XXXX
• Charles’ Form W-2 shows:
  – Box 1 = $33,500
  – Box 2 = $1,820
• Shay’s W-2 shows:
  – Box 1 = $17,750
  – Box 2 = $1,153
• Charles’ and Shay’s employers do not offer health insurance coverage. Charles enrolled in a plan through the Marketplace that covered him, Shay, and both children with an effective date of March 1. He selected the second lowest cost silver plan. They received the benefit of advance payments of the premium tax credit for their coverage. During the year, Charles received an unexpected raise in pay. They did not notify the Marketplace. The family has no other income or deductions.
• They had health insurance coverage for all of 2017, and are eligible for the short coverage gap exemption for the months of January and February 2018.

Directions

Review the interview notes, complete the volunteer sections of the intake sheet, and start a new return using the Practice Lab. Enter the SSNs, filing status, personal information, dependents, and income. Then complete the following steps:

1. Select the Health Insurance section and answer all the questions pertaining to Charles, Shay, and their family.
2. Compare your result to the screen shots on the following pages.
Appendix: Affordable Care Act (ACA) Exercises

Page 1 of the intake sheet with volunteer entries:

Form 13614-C
(October 2013)

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

You will need:
- Tax Information such as Forms W-2, 1099, 1098, 1099-INT.
- Social security card or TIN letter for all persons on your return.
- Picture ID (such as valid driver’s license) for you and your spouse.

Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at whistle@irs.gov

Part I – Your Personal Information
(If you are filing a joint return, enter your names in the same order as last year’s return)

1. Your first name
   CHARLES

2. Your spouse’s first name
   BALDWIN

3. Mailing address
   BANKS STREET

4. Your Date of Birth
   02/10/1965

5. Your job title
   CUSTOMER SERVICE REP

6. Last year, were you:
   a. Full-time student □ Yes □ No
   b. Totally and permanently disabled □ Yes □ No

7. Your spouse’s Date of Birth
   06/10/1965

8. Your spouse’s job title
   CASHIER

9. Last year, was your spouse:
   a. Full-time student □ Yes □ No
   b. Totally and permanently disabled □ Yes □ No

10. Can anyone claim you or your spouse as a dependent?
    □ Yes □ No □ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?
    □ Yes □ No

Part II – Marital Status and Household Information

1. As of December 31, 2016, what was your marital status?
   □ Never Married
   □ Married

   a. Did you live with your spouse during any part of the last six months of 2017?
      □ Yes □ No

   b. Date of your separation

   □ Divorced
   □ Legally Separated

2. Did this person provide more than 50% of your support for the year in question?
   □ Yes □ No

   a. If yes, did you provide more than 50% of the support for this person?
      □ Yes □ No

   b. If yes, were advance credit payments made to help you pay your health care premiums?
      □ Yes □ No

   c. If yes, are advance credit payments still in effect for this year?
      □ Yes □ No

   d. If yes, have you claimed this on your tax return?
      □ Yes □ No

Page 3 of the intake sheet:
<table>
<thead>
<tr>
<th>Part I</th>
<th>Recipient Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Marketplace identifier</td>
</tr>
<tr>
<td>2</td>
<td>Marketplace-assigned policy number</td>
</tr>
<tr>
<td>3</td>
<td>Policy issuer’s name</td>
</tr>
<tr>
<td>4</td>
<td>Recipient’s name</td>
</tr>
<tr>
<td>5</td>
<td>Recipient’s SSN</td>
</tr>
<tr>
<td>6</td>
<td>Recipient’s date of birth</td>
</tr>
<tr>
<td>7</td>
<td>Recipient’s spouse’s name</td>
</tr>
<tr>
<td>8</td>
<td>Recipient’s spouse’s SSN</td>
</tr>
<tr>
<td>9</td>
<td>Recipient’s spouse’s date of birth</td>
</tr>
<tr>
<td>10</td>
<td>Policy start date</td>
</tr>
<tr>
<td>11</td>
<td>Policy termination date</td>
</tr>
<tr>
<td>12</td>
<td>Street address (including apartment no.)</td>
</tr>
</tbody>
</table>

**Charles Baldwin**
- SSN: 609-00-XXXX
- DOB: 12/03/1981
- Address: 775 Banks St

**Shay Baldwin**
- SSN: 610-00-XXXX
- DOB: 06/10/1985

**Nathaniel Baldwin**
- SSN: 611-00-XXXX
- DOB: 04/04/2004

**Karly Baldwin**
- SSN: 612-00-XXXX
- DOB: 04/29/2006

<table>
<thead>
<tr>
<th>Part II</th>
<th>Covered Individuals</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Covered individual name</td>
</tr>
<tr>
<td>B</td>
<td>Covered individual SSN</td>
</tr>
<tr>
<td>C</td>
<td>Covered individual date of birth</td>
</tr>
<tr>
<td>D</td>
<td>Coverage start date</td>
</tr>
<tr>
<td>E</td>
<td>Coverage termination date</td>
</tr>
</tbody>
</table>

**Charles Baldwin**
- SSN: 609-00-XXXX
- DOB: 12/03/1981
- Policy Dates: 03/01/2018 to 12/31/2018

**Shay Baldwin**
- SSN: 610-00-XXXX
- DOB: 06/10/1985
- Policy Dates: 03/01/2018 to 12/31/2018

**Nathaniel Baldwin**
- SSN: 611-00-XXXX
- DOB: 04/04/2004
- Policy Dates: 03/01/2018 to 12/31/2018

**Karly Baldwin**
- SSN: 612-00-XXXX
- DOB: 04/29/2006
- Policy Dates: 03/01/2018 to 12/31/2018

<table>
<thead>
<tr>
<th>Part III</th>
<th>Coverage Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Month</td>
<td>A. Monthly enrollment premiums</td>
</tr>
<tr>
<td>21 January</td>
<td>$789.00</td>
</tr>
<tr>
<td>22 February</td>
<td>$789.00</td>
</tr>
<tr>
<td>23 March</td>
<td>$789.00</td>
</tr>
<tr>
<td>24 April</td>
<td>$789.00</td>
</tr>
<tr>
<td>25 May</td>
<td>$789.00</td>
</tr>
<tr>
<td>26 June</td>
<td>$789.00</td>
</tr>
<tr>
<td>27 July</td>
<td>$789.00</td>
</tr>
<tr>
<td>28 August</td>
<td>$789.00</td>
</tr>
<tr>
<td>29 September</td>
<td>$789.00</td>
</tr>
<tr>
<td>30 October</td>
<td>$789.00</td>
</tr>
<tr>
<td>31 November</td>
<td>$789.00</td>
</tr>
<tr>
<td>32 December</td>
<td>$789.00</td>
</tr>
<tr>
<td>33 Annual Totals</td>
<td>$7,101.00</td>
</tr>
</tbody>
</table>

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
Results – Approaching the ACA

Complete the volunteer section of the Baldwins’ intake sheet, Part VI:

Charles and Shay’s completed Health Insurance section is shown below. Indicate that Charles, Shay, Nathaniel, and Karly all had minimum essential coverage purchased through the Marketplace from March through December:

Health Insurance Questionnaire

Did you or your family have health insurance at any time in 2017?

☐ Yes
☐ No

Health Insurance Questionnaire

Did you purchase health insurance via HealthCare.gov or a State Marketplace? *

☐ Yes
☐ No

Verify Your Household Members

If you have additional family members that are neither a spouse nor a dependent, click “add a New Household Member.”

If you need to add or remove dependents, click here to go to Personal Information:

☐ Add New Household Member

<table>
<thead>
<tr>
<th>Name</th>
<th>SSN</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHARLES BALDWIN</td>
<td>698-00-XXXX</td>
<td>12/3/1981</td>
</tr>
<tr>
<td>SHAY BALDWIN</td>
<td>618-00-XXXX</td>
<td>6/19/1985</td>
</tr>
<tr>
<td>NATHANIEL BALDWIN</td>
<td>611-00-XXXX</td>
<td>4/4/2004</td>
</tr>
<tr>
<td>KARLY BALDWIN</td>
<td>612-00-XXXX</td>
<td>4/29/2006</td>
</tr>
</tbody>
</table>

☐ Add New Household Member
Months Insured

Was your entire household insured for all 12 months of 2017? *
  □ Yes
  ● No

Please enter the number of months insured for each household member.

<table>
<thead>
<tr>
<th>Name</th>
<th>Months Insured</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHARLES BALDWIN</td>
<td>10</td>
</tr>
<tr>
<td>SHAY BALDWIN</td>
<td>10</td>
</tr>
<tr>
<td>NATHANIEL BALDWIN</td>
<td>10</td>
</tr>
<tr>
<td>KARLY BALDWIN</td>
<td>10</td>
</tr>
</tbody>
</table>

Complete the screen below for Charles, Shay, Nathaniel, and Karly indicating the 10 months that each family member had minimum essential coverage.

Months Insured - CHARLES BALDWIN

Specify the 10 months that CHARLES BALDWIN had minimum essential coverage

□ January               □ February               □ March
☑ April                 ☑ May                    ☑ June
☑ July                   ☑ August                 ☑ September
☑ October                ☑ November               ☑ December
Enter the information from the 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

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

- Yes
- No

Please enter your monthly Advance Premium Tax Credit information

<table>
<thead>
<tr>
<th>Month</th>
<th>Monthly Premium Amount (Form 1095-A, Part III, Column A)</th>
<th>Monthly Premium Amount of SLCSP (Form 1095-A, Part III, Column B)</th>
<th>Monthly Advance Payment of PTC (Form 1095-A, Part III, Column C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>February</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>March</td>
<td>$789</td>
<td>$789</td>
<td>$607</td>
</tr>
<tr>
<td>April</td>
<td>$789</td>
<td>$789</td>
<td>$607</td>
</tr>
</tbody>
</table>
The dependents did not have any income or filing requirement.

**Household Income**

Enter any premium amount paid through a salary reduction agreement that is excluded from gross income. (Note: This entry is included in the Affordability Threshold when determining affordability if applicable. This information is unnecessary if you will not be completing the affordability worksheets.)

$\quad$

**Dependents' Modified AGI (if filing requirement)**

Enter the AGI for your dependents from Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; and Form 1040NR, line 37

$\quad$

**Health Care Exemptions**

⚠️ You do not qualify for the exemption based on Household or Gross Income below Filing Threshold, but if you or another household member received a Marketplace Issued Exemption Certificate or qualify for a coverage exemption, please refer to the question below.

Did you qualify for an exemption due to circumstances or receive an exemption certificate from the marketplace?

- [ ] Yes
- [ ] No
The taxpayers are eligible for the Short Coverage Gap for both January and February. Complete the exemption screen below for each member of the family.

### Health Care Exemption

Name of individual *

CHARLES BALDWIN

Do you have a marketplace-issued certificate for this exemption or going to apply for an exemption from the marketplace? *

- Yes
- No

Exemption Type on the return

Short gap in coverage

Indicate full year or specify months for which you qualify to take the exemption. (Note: Selecting 'Coverage is Unaffordable' above will prompt the Affordability Worksheet when continuing)

- Full Year
- January ✔️
- February ✔️
- March □
- April □

### Health Coverage Exemptions

Add another exemption

<table>
<thead>
<tr>
<th>Name of Individual</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>NATHANIEL BALDWIN</td>
<td>B</td>
</tr>
<tr>
<td>KARLY BALDWIN</td>
<td>B</td>
</tr>
<tr>
<td>SHAY BALDWIN</td>
<td>B</td>
</tr>
<tr>
<td>CHARLES BALDWIN</td>
<td>B</td>
</tr>
</tbody>
</table>
Results – Premium Tax Credit, Form 8962

See Parts 1, 2, and 3 of Charles and Shay’s completed Form 8962 below. Part 3 of Form 8962 reconciles advance payments of the premium tax credit.

In this case, Charles failed to report an increase in pay to the Marketplace. This resulted in an excess advance premium tax credit repayment. This excess will decrease their refund or increase their balance due. Charles should have reported his change in income to the Marketplace so they could have adjusted his advance credit payments for the remainder of the coverage year.
### Form 8962

#### Department of the Treasury

**Internal Revenue Service**

**OMN No. 1545-0074**

**2018**

**Attachment Sequence No. 73**

**Name shown on your return:**

**Social security number:** 609-00-XXXX

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception and follow instructions. If you qualify, check the box.

#### Part I Annual and Monthly Contribution Amount

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2a</td>
<td>2b</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Tax family size: Enter your tax family size (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Modified AGI: Enter your modified AGI (see instructions)</td>
<td></td>
<td>51250</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enter the total of your dependents' modified AGI (see instructions)</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Household income: Add the amounts on lines 2a and 2b (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal poverty line: Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty level used: a. Alaska b. Hawaii c. Other 48 states and DC</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Household income as a percentage of federal poverty line (see instructions)</td>
<td></td>
<td>24,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did you enter 401% on line 57 (see instructions if you entered less than 100%)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No, Continue to line 7.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes, You are not eligible to take the PTC, if advance payment of the PTC was made, see the instructions for how to report your advance PTC repayment amount.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Applicable figure. Using your line 5 percentage, locate your “applicable figure” on the table in the instructions.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual contribution amount: Multiply line 3 by the applicable figure in line 7. Round to nearest whole dollar amount</td>
<td></td>
<td>3393</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Monthly contribution amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Monthly contribution amount: Divide line 8a by 12. Round to nearest whole dollar amount</td>
<td></td>
<td>283</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?</td>
<td></td>
<td>Yes, Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No, Continue to line 11, Compute your annual PTC, Then skip lines 12-23. and continue to line 24.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Annual Calculation**

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Annual enrollment premiums (Form(s) 1095-A, line 22A)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 3.02)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Annual contribution amount (line 8a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d) Annual maximum premium assistance (subtract c from b, if zero or less, enter 0)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e) Annual premium tax credit allowed (ematter of (a) or (d))</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f) Annual advance payment of PTC (Form(s) 1095-A, line 3.3C)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Monthly Calculation**

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Monthly contribution amount (amount from line 1b or alternative marriage monthly calculation)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d) Monthly maximum premium assistance (subtract c from b, if zero or less, enter 0)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e) Monthly premium tax credit allowed (ematter of (a) or (d))</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**12 January**

|   |   |   |   |   |   |
|---|---|---|---|---|
| 13 February |   |   |   |   |
| 14 March | 789 | 789 | 283 | 506 | 506 | 607 |
| 15 April |   | 789 | 283 | 506 | 506 | 607 |
| 16 May |   |   | 283 | 506 | 506 | 607 |
| 17 June |   |   |   | 283 | 506 | 607 |
| 18 July |   |   |   |   | 283 | 607 |
| 19 August |   |   |   |   |   | 283 |
| 20 September |   |   |   |   |   |   |
| 21 October |   |   |   |   |   |   |
| 22 November |   |   |   |   |   |   |
| 23 December |   |   |   |   |   |   |

**24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>24</td>
<td>5060</td>
</tr>
</tbody>
</table>

**25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>6070</td>
</tr>
</tbody>
</table>

**26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 5 (Form 1040), line 70, or Form 1040NR, line 65. If line 24 equals line 25, enter 0. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27.**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td></td>
</tr>
</tbody>
</table>

#### Part III Repayment of Excess Advance Payment of the Premium Tax Credit

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>27</td>
<td>28</td>
<td>29</td>
<td></td>
</tr>
<tr>
<td>Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repayment limitation (see instructions)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1043), line 46, or Form 1040NR, line 44.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 57784Z Form 8962 (2016)
Appendix: Affordable Care Act (ACA) Exercises

Results – Form 1040, Schedule 2

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>46</td>
<td>Excess advance premium tax credit. Attach Form 8962</td>
</tr>
<tr>
<td>47</td>
<td>Add lines 38 through 46. This is your tax. Enter here and on Form 1040, line 11</td>
</tr>
</tbody>
</table>

The “Full-year health care coverage or exempt” box is checked.

☒ Full-year health care coverage or exempt (see inst.)
**Link & Learn Taxes** is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

**Link & Learn Taxes for 2018 includes:**

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete test practice problems
  - Lets volunteers prepare test scenario returns for the test/retest

Go to [www.irs.gov](http://www.irs.gov), type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.

**FSA (Facilitated Self Assistance)** empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law and software questions.

**Virtual VITA** allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.
Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center
https://www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center
  • What's Hot!
  • Site Coordinator's Corner

Quality and Tax Alerts for IRS Volunteer Programs
  • Volunteer Tax Alerts

Volunteer Training Resources
https://www.irs.gov/Individuals/Volunteer-Training-Resources

Outreach Corner
https://www.irs.gov/Individuals/Outreach-Corner

Tax Trails for Answers to Common Tax Questions

Online Services and Tax Information for Individuals
https://www.irs.gov/Individuals

After You File
  • Where’s My Refund?
  • Refund reductions
  • Understanding Your IRS Notice or Letter
  • Withholding Calculator
  • Keep a copy of your return
  • Changing your name or address

File Your Return
  • Validating your electronically filed return
  • Need to renew your ITIN?
  • Answers to your tax questions
  • Find a mailing address for paper returns
  • Tax relief in disaster situations

Make a Payment
  • IRS Direct Pay – pay online directly from your bank account
  • Other ways you can pay
  • Can’t pay? Set up a payment agreement
  • Do I have to pay estimated taxes?

Manage Your Tax Info
  • Get Transcript
  • View your tax account
  • Life events can affect your taxes
  • Protect your identity
  • IRS2Go mobile app

eBooks
Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: https://www.irs.gov/Individuals/Site-Coordinator-Corner.

Mobile App
Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: https://www.irs.gov/uac/irs2goapp.

and much more!
Your direct link to tax information 24/7: www.irs.gov