

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

<p>1 Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)</p> <p>2 Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12</p> <p>3 Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12</p> <p>4 Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)</p> <p>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 you offered health insurance coverage (see instructions)</p> <p>6 Enter the smaller of line 4 or line 5</p> <p>7 Multiply line 6 by the applicable percentage: <ul style="list-style-type: none"> • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35) </p> <p>8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions</p> <p>9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions</p> <p>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)</p> <p>11 Subtract line 10 from line 4. If zero or less, enter -0-</p> <p>12 Enter the smaller of line 9 or line 11</p> <p>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 (see instructions)</p> <p>14 Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13</p> <p>15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</p> <p>16 Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17</p> <p>17 Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions)</p> <p>18 Subtract line 17 from line 16</p> <p>19 Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions)</p> <p>20 Carryback of the credit for small employer health insurance premiums from 2011</p> <p>21 Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h</p> <p>22 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</p> <p>23 Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h</p> <p>24 Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions)</p> <p>25 Tax-exempt small employers, enter the smaller of line 21 or line 24 here and on Form 990-T, line 44f</p>	<p>1</p> <p>2</p> <p>3</p> <p>4</p> <p>5</p> <p>6</p> <p>7</p> <p>8</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>	
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