TIP: Avoid excess shared responsibility payments! Check Form 1040 on every tax return to make sure any SRP amount on Line 61 makes sense.

Page 1 asks questions about the coverage/exemption status of each household member:

1. **Q1**: Did anyone in the household purchase Marketplace coverage?
   - If yes, Form 8962 will be added and required

2. **Q2**: Will anyone in the household claim an exemption?
   - If yes, Form 8965 will be added and required

### TaxWise ACA Worksheet: PAGE 1

<table>
<thead>
<tr>
<th>US</th>
<th>Affordable Care Act Worksheet</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name:</td>
<td></td>
<td>SSN:</td>
</tr>
</tbody>
</table>

- **Had minimum essential coverage and / or is applying for or was granted an exemption for the entire year**
- **Had minimum essential coverage and / or is applying for or was granted an exemption for part of the year**
- **Did not have minimum essential coverage and is not claiming an exemption for any part of the year**

<table>
<thead>
<tr>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
<th>July</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NO Shared Responsibility Payment (i.e., SRP or penalty):**
- First box is checked if every month has either coverage, exemption, or some combination of the two
- Complete Form 8965 if any month has exemption
- The exemption does NOT have to be for the full-year
- You can mix and match coverage and exemptions, as long as every month is covered and there is no SRP

**PARTIAL-YEAR Shared Responsibility Payment:**
- Second box is checked if at least one month (but not every month) has an SRP
- Complete Form 8965 if an exemption applies for any months
- Check the month boxes to calculate an SRP for those months

**FULL-YEAR Shared Responsibility Payment:**
- Third box is checked if there is an SRP all year
- Check this box only if you are sure no exemption applies
- Do not check month boxes—it will not reduce the SRP calculation

### TaxWise ACA Worksheet: PAGE 2, Line 7

Page 2 calculates the shared responsibility payment. Most will autofill but tax preparers need to answer Line 7.

<table>
<thead>
<tr>
<th>7 Modified AGI for this return</th>
<th>Enter the total modified AGI for any dependent included in this return who is required to file a tax return - F3 if zero Household income</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**IMPORTANT!** If a dependent has a filing requirement, enter income here before completing Form 8965. If dependent does not have a filing requirement, enter F3.