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Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ **Attach to your tax return.**

▶ **Information about Form 8941 and its separate instructions is at *www.irs.gov/form8941*.**

OMB No. 1545-2198

2014

Attachment Sequence No. **63**

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, or trust).

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

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). If you entered $51,000 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% (.35) • All other small employers, multiply line 6 by 50% (.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 $25,000 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, 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, line 4h	**18**	
19	Enter the amount you paid in 2014 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 44f	**20**	