

Publication 4012

VITA/TCE Volunteer Resource Guide

Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE)

2022 RETURNS

Volume 8 of 14



Take your VITA/TCE training online at <https://apps.irs.gov/app/vita>. Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



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Department of the Treasury **Internal Revenue Service** www.irs.gov

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Tab H: Other Taxes, Payments, and Refundable Credits

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Other Taxes

Other Taxes

Self-Employment Tax

Reported on Schedule SE

1

BEGIN

Alternative Minimum Tax

Reported on Form 6251

2

BEGIN

Tax on Unreported Tip Income

Reported on Form 4137

BEGIN

Tax on Early Distribution

Reported on Form 5329

BEGIN

Household Employment Tax

Schedule H

2

BEGIN

Repayment of First-Time Homebuyer Credit

Reported on Form 5405

BEGIN

Tax For Certain Children Who Have Unearned Income

Reported on Form 8615

3

BEGIN

Child's Interest/Dividend Earnings

Reported on Form 8814

4

BEGIN

Net Investment Income Tax (Individuals, Estates, & Trusts)

Reported on Form 8960

2

BEGIN

Uncollected Social Security and Medicare Tax on Wages

Reported on Form 891

2

BEGIN

1 See self-employment tax below

2 Out of Scope

3 In scope only for Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends.

4 In scope only for Alaska residents receiving permanent fund dividends.



TaxSlayer provides all the forms and schedules you need in order to figure and report these taxes, and in most cases, performs the calculations.

Self-Employment Tax

Entered automatically from Schedule SE. TaxSlayer calculates the amount using the entries from Schedule C. Navigate from this screen only to exclude exempt notary income from the SE Tax calculation.

Enter Exempt Notary Income

This is income that you have already added to your tax return that you want TaxSlayer Pro to treat as exempt

\$

5

5 Enter the net profit from a Notary's business on the SE Tax input screen so that SE tax is not computed.

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Self-Employment Tax Deferral

The CARES Act allowed a self-employed taxpayer to defer payment of the employer share of Social Security tax for tax year 2020. Half of the deferred amount must be paid on or before January 3, 2022 and the other half by January 3, 2023. **This provision is not available to claim on the tax year 2021 or 2022 return.**

Unreported Social Security and Medicare Tax

Unreported Social Security and Medicare Tax comes from Form 4137, Social Security and Medicare Tax on Unreported Tip Income, not reported on Form W-2, Wage and Tax Statement.



Federal Section>Income>W-2>Unreported tips (on W-2 below line 10); or Keyword "W-2". If unreported because tips were less than \$20 per month, also enter at Federal Section>Other

*Taxes>Tax on Unreported Tip Income; or
Keyword "4137"*



Self-employment tax is Social Security and Medicare taxes collected primarily from individuals who work for themselves, similar to the Social Security and Medicare taxes withheld from the pay of most wage earners.

The self-employment tax rate on net earnings is 15.3% (12.4% Social Security tax plus 2.9% Medicare tax).



The Social Security Administration uses the information from Schedule SE to figure a person's benefits under the Social Security program. Not reporting all of a taxpayer's self-employment income could cause their Social Security benefits to be lower when they retire. This tax applies no matter how old the taxpayer is and even if they are already getting Social Security or Medicare.

Form 5405, Repayment of the First-Time Homebuyer Credit

Form 5405 - First-Time Homebuyer Credit and Repayment

Married Filing Joint customers are required to file two separate 5405 forms with individual repayment amounts.

Form belongs to *

- ☒ Taxpayer Sample
- ☐ Spouse Sample

Did the home stop being your primary residence during the current year? *

- ☐ Yes
- ☒ No

- 1 Use the **First-Time Homebuyer Credit Account Look-up** tool on IRS.gov to determine the amount of the repayment.

Repayment of Credit

- 1

For Jointly filed tax returns, you must enter yours and your spouse's portion of the credit separately. For example, if you received the \$7500 credit on a joint tax return. Each Spouse would be responsible for 1/2 of the credit and repayment amount. Enter \$3750 in the credit received ($1/2 * 7500$).

Please enter **1/2 of the full** credit amount you claimed on Form 5405 for 2008. (This amount would have been 10% of the purchase price up to either \$7,500 or \$8,000) *

\$

Enter **1/2 of the full** amount repaid with your prior year tax returns

\$

We automatically calculate your required payment amount based on the total credit you received. If you would like to add an additional amount to what is already calculated, enter that amount here

\$

*Click here to visit the IRS First Time Homebuyer credit account look-up tool.



*Federal Section>Other Taxes>Repayment of First-Time Homebuyer Credit;
or Keyword "FIRST-TIME"*

Taxpayers who purchased a home in 2008 and received the First Time Homebuyer Credit (maximum \$7,500 loan) started repayments in 2010 and must enter the repayment on Form 5405, Repayment of the First-Time Homebuyer Credit. (See 5405 instructions for when it is required.)

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Form 8615, Tax for Certain Children Who Have Unearned Income

(Kiddie Tax)

Do you have to use Form 8615 to figure your child's tax?

| Step | Probe / Ask the Taxpayer | Action |
|----------|--|---|
| 1 | Was the child's unearned income, including taxable scholarships and grants, more than \$2,300? | YES – Go to Step 2 NO – Don't use Form 8615 to figure the child's tax. |

| | | |
|----------|--|---|
| 2 | Is the child required to file a tax return for 2022? See Chart B For Children and Other Dependents in Tab A. | YES – Go to Step 3 NO – Don't use Form 8615 to figure the child's tax. |
| 3 | Was the child under age 18 at the end of 2022? | YES – Go to Step 8 NO – Go to Step 4 |
| 4 | Was the child age 18 at the end of 2022? | YES – Go to Step 7 NO – Go to Step 5 |

| | | |
|----------|---|--|
| 5 | Was the child under age 24 at the end of 2022? | <p>YES – Go to Step 6</p> <p>NO – Don't use Form 8615 to figure the child's tax.</p> |
| 6 | Was the child a full-time student in 2022? | <p>YES – Go to Step 7</p> <p>NO – Don't use Form 8615 to figure the child's tax.</p> |
| 7 | Did the child have earned income that was more than half of his or her support? | <p>YES – Don't use Form 8615 to figure the child's tax.</p> <p>NO – Go to Step 8</p> |

| | | |
|-----------|---|--|
| 8 | Was at least one of the child's parents alive at the end of 2022? | YES – Go to Step 9 NO – Don't use Form 8615 to figure the child's tax. |
| 9 | Is the child filing a joint return for 2022? | YES – Don't use Form 8615 to figure the child's tax. NO – Go to Step 10 |
| 10 | Form 8615 must be used to figure the child's tax. Form 8615 is in scope for Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends. For all other purposes, Form 8615 remains Out of Scope. | |



If the child's parent chooses to report the child's income by filing Form 8814, Parents' Election To Report Child's Interest and Dividends, the child isn't required to file a tax return. Don't use Form 8615. (See Parent's Election to Report Child's Interest and Dividends.) Form 8814 is in scope for Alaska residents receiving permanent fund dividends. For all other purposes, Form 8814 remains Out of Scope.

Additional Tax on IRAs and Other Qualified Plans



Federal Section>Other Taxes>Tax on Early distribution; or Keyword "5329"

A 10% penalty is calculated on Form 5329, Additional Tax on Qualified Plans (Including IRAs) and Other TaxFavored Accounts, for early withdrawal before age 59½. If an exception applies, complete Part 1 Additional Tax on Early Distributions.

Advanced Certification required for this topic.

Form 5329

CANCEL

CONTINUE

Part I - Additional Tax on Early Distributions

Form belongs to *

- ☐ Testing Taxpayer
- ☐ Spouse Taxpayer

SIMPLE Retirement Distributions that are not subject to 25% Tax 1

\$

Early Distributions that are not subject to 10% tax 2

\$

Select the reason for exemption

-- Please Select -- 3

Part II - Additional Tax on Certain Distibutions from Education Accounts

Coverdell ESAs and QTPs that are not subject to the additional tax

\$

1 Funds distributed from a SIMPLE IRA in the first two years are subject to a 25% early distribution tax. If an exception applies, enter the amount not subject to the tax here.

2 Enter the amount not subject to additional tax.

3 Select the appropriate exception from the drop down menu.

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Exception codes and explanations for early distributions from IRAs or retirement plans:

(Do not rely on this list alone. See Publication 590-B, Distributions from Individual Retirement Arrangements (IRAs), for rules and details pertaining to each exception.)

| No | Exception |
|----|--|
| 01 | Qualified retirement plan distributions (doesn't apply to IRAs) if you separated from service in or after the year you reach age 55 (age 50 for qualified public safety employees). |
| 02 | Distributions made as part of a series of substantially equal periodic payments (made at least annually) for your life (or life expectancy) or the joint lives (or joint life expectancies) of you and your designated beneficiary (if from an |

| | |
|----|--|
| | employer plan, payments must begin after separation from service). |
| 03 | Distributions due to total and permanent disability. Does not apply if the disability occurred after the distribution. |
| 04 | Distributions made on or after the date of death (doesn't apply to modified endowment contracts). |
| 05 | Qualified retirement plan distributions up to (1) the amount you paid for unreimbursed medical expenses during the year minus (2) 7.5% of your adjusted gross income for the year. Expenses can also be entered on Schedule A. |
| 06 | Qualified retirement plan distributions made to an alternate payee under a qualified domestic relations order (doesn't apply to IRAs). |

| | |
|----|--|
| 07 | IRA distributions made to unemployed individuals for health insurance premiums. ¹ |
| 08 | IRA distributions up to the amount you paid for qualified higher education expenses during the year, unless paid with taxfree education aid or Pell grant. |
| 09 | IRA distributions made for purchase of a first home, up to \$10,000 per taxpayer and paid within 120 days of distribution. |
| 10 | Distributions due to an IRS levy on the qualified retirement plan. |
| 11 | Qualified distributions to reservists while serving on active duty for at least 180 days. |
| 12 | Other ² . Also, enter this code if more than one exception applies. |

Footnotes

1 Medical insurance for yourself, your spouse, and your dependents (no 7.5% of AGI reduction). All of the following conditions must apply:

- You lost your job.
- You received unemployment compensation paid under any federal or state law for 12 consecutive weeks because you lost your job.
- You receive the distributions during either the year you received the unemployment compensation or the following year.
- You receive the distributions no later than 60 days after you have been reemployed.

2 Distributions incorrectly indicated as early distributions by code 1, J, or S in box 7 of Form 1099-R that do not have a specific

exception code, such as distributions for the birth or adoption of a child. See Form 5329 Instructions or Publication 590-B for additional exceptions. For additional exceptions that apply to annuities, see Publication 575, Pensions and Annuity Income.



Beginning in 2020, an IRA owner or a participant in a workplace defined contribution plan, such as a 401(k) or 403(b) plan, can withdraw up to \$5,000 for the birth or adoption of a child without incurring the usual 10% additional tax on early distributions. The distribution must be made within one year after the child is born or the adoption is finalized and cannot be from a defined benefit plan. The term "eligible adoptee" means any individual (other than a child of the taxpayer's spouse) who has not attained age 18 or is physically or mentally incapable of self-support. Additionally, if a qualified birth or adoption distribution is

received by the taxpayer, one or more contributions can be made to an eligible retirement plan if the taxpayer is a beneficiary of that plan, the plan accepts rollover contributions, and the total of those contributions does not exceed the amount of the qualified birth or adoption distribution.

Additional Taxes on HSAs

Additional taxes for HSA distributions not used for qualified medical expenses are reported on Form 1040 Schedule 2, Additional Taxes. All other additional taxes on HSAs are Out of Scope. See Instructions for Form 8889, Health Savings Accounts (HSAs).

The additional 20% tax does not apply to distributions made after the account beneficiary:

- Dies,
- Becomes disabled, or
- Turns age 65

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Payments and Estimates



Federal Section>Payments & Estimates or keyword ESTIMATED PAYMENTS.

Payments and Estimates

| | | |
|---|---|-------|
| Federal Estimated Tax Payments Federal tax payments already made for 2020 | 1 | BEGIN |
| State Estimated Payments State tax payments already made for 2020 | 1 | BEGIN |
| Other Federal Withholdings Federal withholdings you haven't already entered | 2 | BEGIN |
| Other State Withholdings State withholdings you haven't already entered | 2 | BEGIN |
| Underpayment of Estimated Tax Determine if you owe a penalty for underpayment of estimated tax and next steps | 3 | BEGIN |
| Apply Overpayment to Next Year's Taxes Option to apply all or part of your refund to next year's taxes | 4 | BEGIN |
| Vouchers for 2021 Estimated Tax Payments Print vouchers for estimated tax payments | 5 | BEGIN |
| Amount Paid with Extension Amount paid with Form 4868 | 6 | BEGIN |
| IRC 1341 Repayment Amount Claim of Right related tax credit | | BEGIN |

1 2022 Estimated Tax Payments - Federal and/or State - Open Federal Estimated Payments for 2022 or State Estimated Payments and enter:

- Any refund amount from last year that was credited toward estimated taxes for the current year
- Enter actual amount paid in each quarter.

2 Federal or State Income Tax Withheld - Entered automatically from the entries made on Forms W-2, 1099, SSA 1099, etc. For Form 1099 withholding not listed elsewhere, enter in Other Federal Withholdings or Other State Withholdings.

3 TaxSlayer should not calculate a penalty. If it does, a waiver can be requested. To remove, check the box to request a waiver and use reason of "To be calculated by IRS."

5 See Tab K, Finishing the Return, Estimated Tax Payments page.

6 Amount Paid with Extension - Directly enter any payment made. When preparing a prior year return, remember to ask if payments have been made.

4 Amount to be Applied to 2023 Estimated Tax. Enter the amount of overpayment to apply to 2023.*

Excess Social Security - Calculated automatically if there are multiple W-2s for an individual and the combined wages exceed the maximum subject to Social Security for the year.

* To apply state refunds to next year's taxes, go to State>Payments>Apply Your State Refund

Premium Tax Credit

Health Insurance Questionnaire

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

- ☐ Yes 1
- ☐ No 2

- 1 Answer Yes if Form 1095-A, Health Insurance Marketplace Statement, was received for coverage of the taxpayer, taxpayer’s spouse if taxpayer is filing a joint return, or a dependent for any part of the year.
- 2 If the taxpayer applied for coverage via the Marketplace but was instead enrolled in Medicaid, answer No.

A Yes answer will lead to additional screens and require entry of information from Form 1095-A. If taxpayers answer No, no further action is necessary.

Verify Your Household Members

i 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](#).

+ Household Member

| Name | SSN | Date of Birth |
|-----------------|----------------|---------------|
| Taxpayer Sample | ■■■■-■■■■-9996 | 6/6/1981 |
| Spouse Sample | ■■■■-■■■■-9999 | 3/3/1984 |

! If you wish to override the calculated Tax Family Size please [click here](#).

CONTINUE



Never override the calculated tax family size.

Premium Tax Credit: Form 1095-A Overview

A taxpayer who purchased insurance for himself/herself or for a dependent through the Marketplace will receive Form 1095-A. If advance payments of the premium tax credit (APTC) were made for coverage of the taxpayer or a dependent, the taxpayer must complete Form 8962, Premium Tax Credit (PTC). You cannot prepare the return for taxpayers who received the benefit of APTC for themselves or a dependent without Form(s) 1095-A.

Carefully examine Form 1095-A to make sure it reflects the taxpayer's account of coverage. Look for critical errors that will affect the PTC calculation, such as errors in enrollment premiums, second lowest cost silver plan (SLCSP) premiums, or APTC.

Examine these areas:

- Recipient information (Part I)
- Policy start or end date (Part I, Part II)
- Covered individuals (Part II) Are all listed
- individuals included in this tax return?
- Premium cost (Part III, Column A)
- APTC (Part III, Column C)

Marketplace call center:

1-800-318-2596 (TTY: 1-855-889-4325)

For states not using Healthcare.gov, look up state Marketplace at healthcare.gov

To obtain an original or corrected Form 1095-A the taxpayer can log into his or her online account, or call the Marketplace call center.

Form 1095-A

Form **1095-A**

Department of the Treasury
Internal Revenue Service

Health Insurance Marketplace Statement

► Information about Form 1095-A and its separate instructions
is at www.irs.gov/form1095a.

☐ VOID

☐ CORRECTED

OMB No. 1545-2232

20XX

Part I Recipient Information

| | | | |
|-----------------------------|--------------------------------------|---|--------------------------------------|
| 1 Marketplace identifier | 2 Marketplace-assigned policy number | 3 Policy issuer's name | |
| 4 Recipient's name | | 5 Recipient's SSN | 6 Recipient's date of birth |
| 7 Recipient's spouse's name | | 8 Recipient's spouse's SSN | 9 Recipient's spouse's date of birth |
| 10 Policy start date | 11 Policy termination date | 12 Street address (including apartment no.) | |
| 13 City or town | 14 State or province | 15 Country and ZIP or foreign postal code | |

Part II Covered Individuals

20

Part III Coverage Information

| Month | A. Monthly enrollment premium | B. Monthly second lowest cost silver plan (SLCSP) premium | C. Monthly advance payment of premium tax credit |
|-------------|-------------------------------|---|--|
| 21 January | Column A | Column B | Column C |
| 22 February | | | |
| 23 March | | | |
| 24 April | | | |
| 25 May | | | |
| 26 June | | | |

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Column A Monthly Premium: These are the monthly enrollment premiums for the policy in which the individuals are covered. This is the full premium, including the amount paid by APTC for essential health benefits. The amount does not include the cost of certain “extra” benefits such as adult dental coverage. It may not match the taxpayer’s actual monthly premium.

Column B Monthly SLCSP premium: If this column is blank and the individual is enrolled in a plan through a federally facilitated Marketplace, go to Healthcare.gov and use the tax tool to find the SLCSP premium to enter in Column B. If the individuals enrolled through a state-based Marketplace, go to the state’s website or call your state’s marketplace to determine the SLCSP premium. The SLCSP premium is the premium for the second lowest cost silverlevel plan that covers all the members of the coverage family.

Column C Advance payment of PTC

You may need to look up the SLCSP premium if:

- It is incorrect, perhaps because a change in family size was not reported.
- It is missing. When someone paid the full premium because he or she did not request APTC, Marketplaces routinely leave this space blank.
- There are multiple Forms 1095-A with conflicting information or the taxpayer otherwise thinks it's incorrect.

The taxpayer should seek a corrected Form 1095-A if information is incorrect, except for SLCSP premium information that can be completed or fixed.



A person may be entitled to PTC even if no APTC was paid for the coverage.

Do not assume someone is ineligible for PTC just because Columns B and C of Form 1095-A are blank. If an individual meets all the eligibility rules in the Form 8962 instructions but only the enrollment premium amounts in Column A appear on Form 1095-A and Columns B and C are blank, look up the person's SLCSP premiums and enter them on the 1095-A screen in the SLCSP section.

For taxpayers who purchased insurance through the Marketplace, complete this screen using their Form 1095-A.

Advanced Premium Tax Credit (1095-A)

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
- 1

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
- 2

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

- ☐ Yes
- ☐ No
- 3

BACK

CONTINUE

3 If Form 1095-A shows the same monthly amounts for all 12 months, select **Yes** and enter the annual amounts below. Otherwise, select **No** and enter monthly amounts. If one or more of the amounts in column B is incorrect and the correct SLCSF premium amounts are not the same for all 12 months, select **No**.

If the taxpayer is **Married Filing Separately** a checkbox will appear on this screen. If the taxpayer cannot file a joint return because of **domestic abuse or spousal abandonment** check the box. See Instructions for Form 8962, Premium Tax Credit for details. If a taxpayer is Married Filing Separately and is not eligible for relief, he/she is not eligible for a premium tax credit and must repay APTC, subject to the repayment limitation.

1 This question appears for all taxpayers with APTC. This question is really asking whether the taxpayer is liable for unlimited APTC repayment. **Answer NO in most cases.** Only answer **YES** if all individuals on the tax return for whom APTC was paid:

- Are undocumented immigrants; or
- Were eligible for the Trade Adjustment Assistance Health Care Tax Credit (HTC) (Out of Scope)

2 **Answer YES in most cases in which household income is below 100% of the FPL.** **Answer YES if:**

- There is an amount in column C of Form 1095-A (APTC) for one or more months; or
- One of the individuals on the taxpayer’s Form 1095-A is lawfully present but ineligible for Medicaid

The TaxSlayer default answer is NO for this question. It is very important to change to Yes if income is below 100% of the Federal Poverty Line (FPL) and one of the two “yes” conditions is met. If it is not changed to Yes, the software will complete Form 8962 showing repayment of all the APTC without limitation.

Answer NO ONLY if: Income is below 100% (FPL), no APTC was paid, and the second bullet from above does not apply.

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Out of Scope Situations

Allocation of Policy Amounts (Shared Policy)

If the following situations apply, the taxpayer may have to allocate policy amounts with another taxpayer. If so, the return is Out of Scope:

- The 1095-A lists a covered person who is not on this tax return or,
- A person on the tax return was enrolled in another taxpayer's Marketplace coverage. (The person is listed on a Form 1095-A sent to a taxpayer not on this tax return.)

Alternative Calculation for Year of Marriage

If the following situation applies, an **Alternative Calculation for Year of Marriage** may be elected. If the taxpayer elects this option, the return is Out of Scope.

- Taxpayers got married during 2022, are filing a joint return for 2022, and both spouses were unmarried as of January 1, 2022, and
- A member of the taxpayers' tax family was enrolled in a qualified health plan for which APTC was paid for months prior to the first full month of marriage, and
- Taxpayers have excess APTC (their APTC exceeds their allowed PTC).



Taxpayers may choose to file MFJ or MFS without the alternative calculation, which remains in scope.

Self-employed Taxpayers

Self-employed taxpayers can deduct their health insurance premiums as an adjustment to gross income. When a taxpayer is eligible for PTC, the computation of each is a circular calculation and the return is Out of Scope for VITA/TCE.

See Publication 974, Premium Tax Credit (PTC), for more details about these out of scope topics.

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Premium Tax Credit, Form 8962

- 1

If a taxpayer is MFS and is eligible for relief from the requirement to file MFJ because of spousal abuse or abandonment, this box should be checked. If MFS but not eligible for relief, he/she is not eligible for a PTC and must repay APTC, subject to the repayment limitation. See Part IV, Allocation Situation 2, of the Form 8962 instructions to determine the amount of APTC the taxpayer must repay.
- 2

The dependents' MAGI should appear on line 2b **ONLY IF the dependents' gross income is above the filing threshold**. See Tab A, Who Must File, Chart B - For Children and Other Dependents.
- 3

The net premium tax credit a taxpayer can claim (the excess of the taxpayer's premium tax credit over APTC) will appear on Form 1040, Schedule 3. This amount will increase taxpayer's refund or reduce the balance due.
- 4

The amount of excess APTC (amount by which APTC exceeds the taxpayer's premium tax credit) that needs to be repaid will appear on Form 1040, Schedule 2 line 2.

Premium Tax Credit (PTC)

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form8962 for instructions and the latest information.

OMB No. 1545-0074

20XX

Attachment Sequence No. 73

Your social security number

se (if filing a joint return), received, or were approved to receive, unemployment compensation for any week beginning d 2021, instructions ▶

1

☐

PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ▶ ☐

and Monthly Contribution Amount

Enter your tax family size. See instructions ▶

1

Enter your modified AGI. See instructions ▶

2

2a

Enter your dependents' modified AGI. See instructions ▶

2b

3. Add the amounts on lines 2a and 2b. See instructions ▶

3

4. 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 table used. a ☐ Alaska b ☐ Hawaii c ☐ Other 48 states and DC ▶

4

5. Enter the percentage of federal poverty line (see instructions) ▶

5

 %

6. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions ▶

7

8a. Amount. Multiply line 3 by the applicable figure. Round to nearest whole dollar amount ▶

8a

8b. Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount ▶

8b

Tax Credit Claim and Reconciliation of Advance Payments

Credit



See the Applicable Figure Table later in this tab.

Reminder - Household income is MAGI of taxpayer (and spouse if filing jointly) plus MAGI of dependents claimed by the taxpayer who are required to file a return because the dependent's gross income is above the tax return filing threshold. MAGI is:

- Adjusted Gross Income (AGI), plus
- Tax-exempt interest, plus
- Social Security income not included in AGI, plus
- Foreign earned income

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 ▶

24

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 ▶

25

26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here. If line 24 equals line 25, enter -0-. If line 25 is greater than line 24, leave this line blank and continue to line 27 ▶

3

26

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

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here ▶

27

28 Repayment limitation (see instructions) ▶

28

29 Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 3 (Form 1040 or 1040-SR), line 9, or Form 1040-NR, line 65 ▶

4

29

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

Cat. No. 37784Z

Form 8962 (20XX)



If a taxpayer must repay APTC or gets additional PTC, remember to adjust the insurance premium deduction on Schedule A if itemizing. Increase the deduction for APTC repayment; decrease the deduction for additional PTC.

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Premium Tax Credit – Special Situations

See Instructions for Form 8962 and Publication 974, Premium Tax Credit, for additional information.

Multiple Forms 1095-A

Some taxpayers will have multiple Forms 1095-A. This will happen if the taxpayer:

- Changed Marketplace plans during the year
- Updated their application with new information that resulted in a new enrollment
- Had family members enrolled in different Marketplace plans
- Had more than 5 family members in the same plan

Entering multiple Forms 1095-A on one Form 8962

Only one Form 8962 may be submitted with the tax return. Make sure everyone on each Form 1095-A is also on the tax return. If not, this may require the taxpayer to allocate policy amounts with another taxpayer, which makes this return Out of Scope.

Column A: Add the premiums together.

Column B: If everyone is enrolled in the same state, the SLCSP premium should be the same on all Forms 1095-A for a given month. Enter that amount. If the enrollees are enrolled in different states, add the SLCSP premiums. When in doubt, look it up in the Tax Tool for your Marketplace. See the Tax Tool section later in this tab.

Column C: (entered in Column F of Form 8962): Add the amounts together.

| Part III Coverage Information | | | |
|-------------------------------|-------------------------------|---|--|
| Month | A. Monthly enrollment premium | B. Monthly second lowest cost silver plan (SLCSP) premium | C. Monthly advance payment of premium tax credit |
| 21 January | Column A | Column B | Column C |
| 22 February | | | |
| 23 March | | | |
| 24 April | | | |
| 25 May | | | |
| 26 June | | | |
| 27 July | | | |

The taxpayer stopped paying premiums

What you'll see: Numbers in Columns B and C but no premium in Column A (-0-) for a month on Form 1095A, Part III

What to do:

- The taxpayer can only claim a PTC for a month of enrollment if the premium for the month is paid by the tax return due date (without extensions). If the APTC covers most of the premium, it may be more cost-effective to pay the premium than to repay the APTC. When the taxpayer pays the premium, they need to get a corrected Form 1095-A. Failure to get a corrected Form 1095-A may result in an IRS notice.
- If the premium payment has not and will not be made, enter -0- in Column A and Column B for the month and enter the APTC for the month in Column C.

Sample Form 1095-A: PART III

Part III Coverage Information

| Month | A. Monthly enrollment premiums | B. Monthly second lowest cost silver plan (SLCSP) premium | C. Monthly advance payment of premium tax credit |
|--------------|--------------------------------|---|--|
| 21 January | | | |
| 22 February | \$301 | \$288 | \$87 |
| 23 March | \$301 | \$288 | \$87 |
| 24 April | \$301 | \$288 | \$87 |
| 25 May | - 0 - | \$288 | \$87 |
| 26 June | | | |
| 27 July | | | |
| 28 August | | | |
| 29 September | | | |
| 30 October | | | |
| 31 November | | | |
| 32 December | | | |



If there are consecutive months with no premium payment, there is likely an error on Form 1095-A.

The taxpayer is ineligible for the PTC

- See Form 8962 instructions
- Enter -0 in Column B

PTC Eligibility QSEHRA

Employers may offer a qualified small employer health reimbursement arrangement (QSEHRA) to their eligible employees. Under a QSEHRA, an eligible employer can reimburse eligible employees for health care costs, including premiums for Marketplace health insurance. If taxpayers were covered under a QSEHRA, their employer should have reported the annual permitted benefit in box 12 of Form W-2 with code FF. If the QSEHRA is affordable for a month, no PTC is allowed for the month. If the QSEHRA is unaffordable

for a month, taxpayers must reduce the monthly PTC (but not below -0-) by the monthly permitted benefit amount. **If there is a code FF on Form W-2 box 12, the employee has a Marketplace policy and is otherwise eligible for PTC, the return is Out of Scope.**

PTC Eligibility ICHRA

Employers may offer an Individual Coverage Health Reimbursement Arrangement (ICHRA) to reimburse their employees for individual market coverage, including premiums for Marketplace health insurance. An ICHRA is considered affordable if the employee's monthly premium for the lowest-cost silver plan offered by the employee's Marketplace, after subtracting the employer's ICHRA contribution, does not exceed the employee's required contribution (household income times the applicable figure below and in the Form 8962 instructions). If the ICHRA is affordable for a month, no PTC is allowed for

the month for the Marketplace coverage of those offered the ICHRA. If the ICHRA is unaffordable for a month, a PTC may be allowed for those offered the ICHRA only if the employee opted out of the employer's ICHRA. **This is Out of Scope for the VITA/TCE programs.**

Overlapping Coverage

There are special rules for taxpayers who wish to claim PTC when they had another offer of coverage. See Publication 974 for additional information.

In general:

- A person who is eligible for PTC and becomes eligible for other coverage after the first day of the month can claim PTC for that month.
- If a person eligible for PTC for whom APTC is being paid informs the Marketplace that he or she is now eligible for other

minimum essential coverage and APTC should be discontinued, and the Marketplace does not discontinue APTC by the first day of the following month, the person remains eligible for PTC until the first day of the second month the individual may enroll in other coverage.

Employer-sponsored coverage:

- Except as provided above (a person for whom APTC is being paid informs the Marketplace that he or she is now eligible for other minimum essential coverage and APTC should be discontinued), a person cannot claim PTC for his or her Marketplace coverage for any full month the person was enrolled in employer-sponsored coverage; if APTC was paid for a person's Marketplace coverage for a month the person was enrolled in employer-sponsored coverage, it must be repaid (unless the person informed the Marketplace of the eligibility and the APTC

was not discontinued, as noted above) up to the repayment limitation.

- PTC can be claimed for an individual who was eligible for, but not enrolled in, employer-sponsored coverage only if:
 - a. The employer coverage was unaffordable, or
 - b. The taxpayer advised the Marketplace of the employer offer and the Marketplace determined the coverage was unaffordable for the employee (see Exception below), or
 - c. The coverage did not provide a minimum level of benefits, referred to as “minimum value.” A taxpayer can check with the employer if he or she suspects coverage did not meet minimum standards.
- **Exception:** A person who is eligible for employer-sponsored coverage and gave

the Marketplace accurate information about the offer of coverage but was still determined eligible for APTC can claim PTC for his or her Marketplace coverage, if otherwise eligible, even if the employer coverage is affordable based on the taxpayer's actual household income.

- See Publication 974 for more information and special rules on employer-sponsored coverage, including coverage waiting periods, health reimbursement arrangements, and coverage after employment ends.

Medicaid/CHIP:

- If the Marketplace determined the taxpayer was eligible for APTC and therefore ineligible for Medicaid or CHIP, and APTC was paid for the taxpayer, the taxpayer will generally remain ineligible for Medicaid or CHIP for the plan year, even if actual household income suggests the person may have been eligible for

Medicaid or CHIP. If this is the case, answer Yes to the question in TaxSlayer which asks “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”?

- If an individual for whom APTC is being paid is determined to be eligible for government-sponsored coverage retroactively, the individual is not considered eligible for that coverage until the month after the eligibility determination is made. (For example, a person who enrolled at the beginning of the year in Marketplace coverage with APTC, but in July is determined eligible for Medicaid retroactive to April 1, can, if otherwise eligible, claim PTC for January through July, despite concurrent

enrollment in Medicaid in April through July.)

Medicare:

- A person eligible for Medicare loses eligibility for PTC for the person's Marketplace coverage even if he or she fails to enroll in Medicare. The loss of eligibility occurs the first day of the fourth full month after the person became eligible for Medicare. For example, a person who is enrolled in Marketplace coverage with APTC, but becomes Medicare-eligible on his 65th birthday on May 17, loses eligibility for PTC on September 1, the first day of the fourth full month after Medicare eligibility.

Handling Unexpected APTC Repayments

You may encounter a taxpayer with an unexpected repayment of APTC on Form 8962, Line 29, that he or she must repay. An unexpected repayment may occur when the taxpayer receives unanticipated income, such as retroactive disability, lump-sum social security benefits, a work bonus or gambling winnings.

Form 8962: Part III

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

| | | | |
|----|---|----|--|
| 27 | Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here | 27 | |
| 28 | Repayment limitation (see instructions) | 28 | |
| 29 | Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44 | 29 | |

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Review the Health Care section in the software:

- Make sure Form 1095-A is correct and complete (see Premium Tax Credit: Form 1095-A Overview,
- earlier in this tab).
- Ask the taxpayer to contact the Marketplace if the form doesn't reflect premiums that were paid or if
- there are other errors.
- If the taxpayer received Form 1095-A, make sure the question "Is your household income below 100%..." is answered correctly in the Health Insurance section of the software (see the Premium Tax Credit entry screens, earlier in this tab).
- Check the Health Insurance section of the software to see if the question "Are you required to repay all of the APTC

received?” is answered correctly (see the Premium Tax Credit entry screens, earlier in this tab).

- If the taxpayer or spouse lived in Hawaii or Alaska at any point during the year, ensure that state is selected as the resident state in the Basic Information section.

Consider income adjustments to reduce household income:

- If the taxpayer is eligible to claim an IRA deduction, remember that taxpayers can contribute to an IRA until the tax filing deadline.
- If the taxpayer or spouse has an HSA and has not contributed the maximum for the tax year, he or she may contribute to their HSA until the tax filing deadline.
- If the taxpayer or spouse is self-employed, ensure all business expenses

have been claimed. The taxpayer may be able to claim the self-employed health insurance deduction which reduces household income, in which case the return is Out of Scope.

- If the taxpayer or spouse is eligible and wishes to claim HCTC or establish a SEP-IRA, refer him/her to a professional return preparer.

Consider married filing separately:

- The taxpayer may be ineligible for the PTC, but filing separately may cap repayment of APTC at a lower level if one or both spouses' household income is less than 400% of FPL. However, if both spouses are on the same Form 1095-A, filing separately makes this a shared policy and Out of Scope.



Important! *If the taxpayer is currently enrolled in Marketplace coverage and has a 2022 repayment of APTC, the taxpayer should contact the Marketplace now to adjust their 2023 APTC to avoid similar repayments for the 2023 tax year!*

| Repayment Caps for APTC | | |
|---------------------------------------|----------------------------|---------------------------------------|
| Income (as % of federal poverty line) | Taxpayers Filing as SINGLE | Taxpayers Using Other Filing Statuses |
| Under 200% | \$325 | \$650 |
| 200% – 299% | \$825 | \$1,650 |
| 300% – 399% | \$1,400 | \$2,800 |
| 400% and above | No cap (full repayment) | No cap (full repayment) |

How to Use the Healthcare.gov Tax Tool

Who should use this tool?

The tool is available for taxpayers who live in federal Marketplace (Healthcare.gov) states, or in a state that uses the Healthcare.gov technology. If you live in a state with a state-based Marketplace, contact the Marketplace by phone or online.

To begin, go to **www.healthcare.gov/tax-tool/**

The tool allows a taxpayer to find their SLCSP Premium to complete or correct Column B of the Form 1095- A. The Tax Tool will ask you to enter all members of the household, even those with other coverage. Several screens will ask for the family's ZIP code and whether they lived in the same place for all months.

Confirm the information for each family member.

IRS Form 8962

To calculate your premium tax credit, you'll need your second lowest cost Silver plan (SLCSP) to fill out IRS Form 8962.

Your SLCSP can be found on your Form 1095-A, but it may be missing or incorrect. We'll ask a few questions on the following screens and provide your correct SLCSP premium.

[Find my Form 1095-A](#)

1

Choose a tax year

Start

2

Enter household details

Answer questions about who in your household qualifies for a premium tax credit and information on each person, including date of birth, location(s) they lived in for the year, and months of marketplace coverage.

•

Overall household

3

Review your information

4

View second lowest cost Silver plan premium results

1

Enter information for the following steps:

Select **Choose a tax year**, then select appropriate state(s) and click **Continue**.

2

Provide information about the taxpayer's household.

First name of the primary person

The primary person is the primary taxpayer of the household. If a married couple files a joint return, either spouse may be the primary taxpayer.

First name of person 2 and their relationship to John

is John's

Spouse

First name of person 3 and their relationship to John

is John's

Son/daughter

Continue

2

Tell us about John

Date of birth

Example: 4 / 17 / 1970

Month

Day

Year

/ /

Tell us where John lived during all of 2020

You indicated John's household lived in Ohio.

In what ZIP code did John live in 2020?

x

[Clear search](#)

☐

 John lived in another country or died.

Add another location

609

This section determines for each family member whether he or she will be included in determining the SLCSP premium, which you will enter in TaxSlayer.

Follow the instructions closely!

John: Marketplace coverage

Select all months John was enrolled in a Marketplace plan, paid the premium, AND wasn't eligible for other health coverage

Select all

Clear all

3

☒

Jan

☒

Feb

☒

Mar

☒

Apr

☒

May

☒

Jun

☒

Jul

☒

Aug

☒

Sep

☒

Oct

☒

Nov

☒

Dec

Continue

3 Leave the boxes unchecked for months John was eligible for other coverage (such as employer or Medicaid) or did not pay the premium for that month and click **Continue**.

HealthCare.gov | Tax Tools

Step 3 of "4": Review your information [View steps](#)

Review your information 4

Tax year

2020

Edit

John

Date of birth

9/22/1970

Edit

Location(s) lived

All year:

43215, Franklin County, OH

Edit

Marketplace coverage months

All year

Edit

4 In the Review screen, confirm the information for each family member and click **Continue**.

HealthCare.gov | Tax Tools

Step 4 of "4": View SLCSP premium results [View steps](#)

Your results 5

These monthly premiums are used to calculate your premium tax credit. They're not the premiums you paid.

Enter these amounts on IRS Form 8962 when you prepare your 2020 income tax return.

Monthly SLCSP premiums

Jan

\$1,326.86

Feb

\$1,326.86

Mar

\$1,326.86

Apr

\$1,326.86

5 The results page shows the premium for the **SLCSP** for the household. Use these amounts as if they appeared on Form 1095-A, Column B.



Remember: Print out the review information and the results page screens for the taxpayer’s records.

Federal Poverty Lines

For purposes of the premium tax credit, eligibility for a certain year is based on the most recently published set of poverty lines as of the first day of open enrollment for coverage for that year. As a result, the tax credit for 2022 will be based on the 2021 federal poverty lines.

| 2021 Poverty Lines for the 48 Contiguous States and the District of Columbia | | | |
|--|-------------------|-------------------|-------------------|
| For families/households with more than 8 persons, add \$4,540 for each additional person (100% Poverty Line) | | | |
| Persons in family/household | 100% Poverty Line | 138% Poverty Line | 400% Poverty Line |
| 1 | \$12,880 | \$17,774 | \$51,520 |

| | | | |
|---|----------|----------|-----------|
| 2 | \$17,420 | \$24,040 | \$69,680 |
| 3 | \$21,960 | \$30,305 | \$87,840 |
| 4 | \$26,500 | \$36,570 | \$106,000 |
| 5 | \$31,040 | \$42,835 | \$124,160 |
| 6 | \$35,580 | \$49,100 | \$142,320 |
| 7 | \$40,120 | \$55,366 | \$160,480 |
| 8 | \$44,660 | \$61,631 | \$178,640 |

2021 Poverty Lines for Alaska

For families/households with more than 8 persons, add \$5,680 for each additional person (100% Poverty Line)

| Persons in family/household | 100% Poverty Line | 138% Poverty Line | 400% Poverty Line |
|-----------------------------|-------------------|-------------------|-------------------|
| 1 | \$16,090 | \$22,204 | \$64,360 |
| 2 | \$21,770 | \$30,043 | \$87,080 |
| 3 | \$27,450 | \$37,881 | \$109,800 |
| 4 | \$33,130 | \$45,719 | \$132,520 |
| 5 | \$38,810 | \$53,558 | \$155,240 |
| 6 | \$44,490 | \$61,396 | \$177,960 |
| 7 | \$50,170 | \$69,235 | \$200,680 |

| | | | |
|---|----------|----------|-----------|
| 8 | \$55,850 | \$77,073 | \$223,400 |
|---|----------|----------|-----------|

2021 Poverty Lines for Hawaii

For families/households with more than 8 persons, add \$5,220 for each additional person (100% Poverty Line)

| Persons in family/household | 100% Poverty Line | 138% Poverty Line | 400% Poverty Line |
|-----------------------------|-------------------|-------------------|-------------------|
| 1 | \$14,820 | \$20,452 | \$59,280 |
| 2 | \$20,040 | \$27,655 | \$80,160 |
| 3 | \$25,260 | \$34,859 | \$101,040 |
| 4 | \$30,480 | \$42,062 | \$121,920 |
| 5 | \$35,700 | \$49,266 | \$142,800 |

| | | | |
|---|----------|----------|-----------|
| 6 | \$40,920 | \$56,470 | \$163,680 |
| 7 | \$46,140 | \$63,673 | \$184,560 |
| 8 | \$51,360 | \$70,877 | \$205,440 |

Applicable Figure Table Tax Year 2022 Applicable Percentage/Decimal

The decimal number from this table is used to calculate the taxpayer's contribution amount when completing Form 8962.

| Income as % of FPL | Applicable Decimal | Income as % of FPL | Applicable Decimal | Income as % of FPL | Applicable Decimal | Income as % of FPL | Applicable Decimal |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <150 | 0.0000 | 184 | 0.0136 | 219 | 0.0276 | 254 | 0.0416 |
| 150 | 0.0000 | 185 | 0.0140 | 220 | 0.0280 | 255 | 0.0420 |
| 151 | 0.0004 | 186 | 0.0144 | 221 | 0.0284 | 256 | 0.0424 |
| 152 | 0.0008 | 187 | 0.0148 | 222 | 0.0288 | 257 | 0.0428 |
| 153 | 0.0012 | 188 | 0.0152 | 223 | 0.0292 | 258 | 0.0432 |
| 154 | 0.0016 | 189 | 0.0156 | 224 | 0.0296 | 259 | 0.0436 |
| 155 | 0.0020 | 190 | 0.0160 | 225 | 0.0300 | 260 | 0.0440 |
| 156 | 0.0024 | 191 | 0.0164 | 226 | 0.0304 | 261 | 0.0444 |
| 157 | 0.0028 | 192 | 0.0168 | 227 | 0.0308 | 262 | 0.0448 |
| 158 | 0.0032 | 193 | 0.0172 | 228 | 0.0312 | 263 | 0.0452 |
| 159 | 0.0036 | 194 | 0.0176 | 229 | 0.0316 | 264 | 0.0456 |
| 160 | 0.0040 | 195 | 0.0180 | 230 | 0.0320 | 265 | 0.0460 |
| 161 | 0.0044 | 196 | 0.0184 | 231 | 0.0324 | 266 | 0.0464 |
| 162 | 0.0048 | 197 | 0.0188 | 232 | 0.0328 | 267 | 0.0468 |
| 163 | 0.0052 | 198 | 0.0192 | 233 | 0.0332 | 268 | 0.0472 |
| 164 | 0.0056 | 199 | 0.0196 | 234 | 0.0336 | 269 | 0.0476 |
| 165 | 0.0060 | 200 | 0.0200 | 235 | 0.0340 | 270 | 0.0480 |
| 166 | 0.0064 | 201 | 0.0204 | 236 | 0.0344 | 271 | 0.0484 |
| 167 | 0.0068 | 202 | 0.0208 | 237 | 0.0348 | 272 | 0.0488 |
| 168 | 0.0072 | 203 | 0.0212 | 238 | 0.0352 | 273 | 0.0492 |
| 169 | 0.0076 | 204 | 0.0216 | 239 | 0.0356 | 274 | 0.0496 |
| 170 | 0.0080 | 205 | 0.0220 | 240 | 0.0360 | 275 | 0.0500 |
| 171 | 0.0084 | 206 | 0.0224 | 241 | 0.0364 | 276 | 0.0504 |
| 172 | 0.0088 | 207 | 0.0228 | 242 | 0.0368 | 277 | 0.0508 |
| 173 | 0.0092 | 208 | 0.0232 | 243 | 0.0372 | 278 | 0.0512 |
| 174 | 0.0096 | 209 | 0.0236 | 244 | 0.0376 | 279 | 0.0516 |
| 175 | 0.0100 | 210 | 0.0240 | 245 | 0.0380 | 280 | 0.0520 |
| 176 | 0.0104 | 211 | 0.0244 | 246 | 0.0384 | 281 | 0.0524 |
| 177 | 0.0108 | 212 | 0.0248 | 247 | 0.0388 | 282 | 0.0528 |
| 178 | 0.0112 | 213 | 0.0252 | 248 | 0.0392 | 283 | 0.0532 |
| 179 | 0.0116 | 214 | 0.0256 | 249 | 0.0396 | 284 | 0.0536 |
| 180 | 0.0120 | 215 | 0.0260 | 250 | 0.0400 | 285 | 0.0540 |
| 181 | 0.0124 | 216 | 0.0264 | 251 | 0.0404 | 286 | 0.0544 |
| 182 | 0.0128 | 217 | 0.0268 | 252 | 0.0408 | 287 | 0.0548 |
| 183 | 0.0132 | 218 | 0.0272 | 253 | 0.0412 | 288 | 0.0552 |

Applicable Figure Table Tax Year 2022 - Applicable Percentage/ Decimal

The decimal number from this table is used to calculate the taxpayer's contribution amount when completing Form 8962.

| Income as % of FPL | Applicable Decimal | Income as % of FPL | Applicable Decimal | Income as % of FPL | Applicable Decimal | Income as % of FPL | Applicable Decimal |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 289 | 0.0556 | 317 | 0.0643 | 345 | 0.0713 | 373 | 0.0783 |
| 290 | 0.0560 | 318 | 0.0645 | 346 | 0.0715 | 374 | 0.0785 |
| 291 | 0.0564 | 319 | 0.0648 | 347 | 0.0718 | 375 | 0.0788 |
| 292 | 0.0568 | 320 | 0.0650 | 348 | 0.0720 | 376 | 0.0790 |
| 293 | 0.0572 | 321 | 0.0653 | 349 | 0.0723 | 377 | 0.0793 |
| 294 | 0.0576 | 322 | 0.0655 | 350 | 0.0725 | 378 | 0.0795 |
| 295 | 0.0580 | 323 | 0.0658 | 351 | 0.0728 | 379 | 0.0798 |
| 296 | 0.0584 | 324 | 0.0660 | 352 | 0.0730 | 380 | 0.0800 |
| 297 | 0.0588 | 325 | 0.0663 | 353 | 0.0733 | 381 | 0.0803 |
| 298 | 0.0592 | 326 | 0.0665 | 354 | 0.0735 | 382 | 0.0805 |
| 299 | 0.0596 | 327 | 0.0668 | 355 | 0.0738 | 383 | 0.0808 |
| 300 | 0.0600 | 328 | 0.0670 | 356 | 0.0740 | 384 | 0.0810 |
| 301 | 0.0603 | 329 | 0.0673 | 357 | 0.0743 | 385 | 0.0813 |
| 302 | 0.0605 | 330 | 0.0675 | 358 | 0.0745 | 386 | 0.0815 |
| 303 | 0.0608 | 331 | 0.0678 | 359 | 0.0748 | 387 | 0.0818 |
| 304 | 0.0610 | 332 | 0.0680 | 360 | 0.0750 | 388 | 0.0820 |
| 305 | 0.0613 | 333 | 0.0683 | 361 | 0.0753 | 389 | 0.0823 |
| 306 | 0.0615 | 334 | 0.0685 | 362 | 0.0755 | 390 | 0.0825 |
| 307 | 0.0618 | 335 | 0.0688 | 363 | 0.0758 | 391 | 0.0828 |
| 308 | 0.0620 | 336 | 0.0690 | 364 | 0.0760 | 392 | 0.0830 |
| 309 | 0.0623 | 337 | 0.0693 | 365 | 0.0763 | 393 | 0.0833 |
| 310 | 0.0625 | 338 | 0.0695 | 366 | 0.0765 | 394 | 0.0835 |
| 311 | 0.0628 | 339 | 0.0698 | 367 | 0.0768 | 395 | 0.0838 |
| 312 | 0.0630 | 340 | 0.0700 | 368 | 0.0770 | 396 | 0.0840 |
| 313 | 0.0633 | 341 | 0.0703 | 369 | 0.0773 | 397 | 0.0843 |
| 314 | 0.0635 | 342 | 0.0705 | 370 | 0.0775 | 398 | 0.0845 |
| 315 | 0.0638 | 343 | 0.0708 | 371 | 0.0778 | 399 | 0.0848 |
| 316 | 0.0640 | 344 | 0.0710 | 372 | 0.0780 | ≥ 400 | 0.0850 |