



Note: *The draft you are looking for begins on the next page.*

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Form 8962

Premium Tax Credit (PTC)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

2026 Attachment Sequence No. 73

Name shown on your return

Your social security number

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

Part I Annual and Monthly Contribution Amount

Table with 7 main rows and sub-rows (1, 2a, b, 3, 4, 5, 6, 7, 8a, 8b) for contribution amounts. Includes fields for tax family size, modified AGI, household income, federal poverty line, and applicable figure.

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

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.

Table for monthly and annual calculations. Columns include (a) Annual enrollment premiums, (b) Annual applicable SLCSP premium, (c) Annual contribution amount, (d) Annual maximum premium assistance, (e) Annual PTC allowed, and (f) Annual advance payment of PTC. Rows include months from January to December.

Summary rows 24-26: 24 Total PTC, 25 Advance payment of PTC, 26 Net PTC.

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

Table with 3 rows (27, 28, 29) for repayment of excess advance payment.

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Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium percentage	(f) SLCSP percentage	(g) Advance payment of the PTC percentage

Allocation 2

31	(a) Policy number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium percentage	(f) SLCSP percentage	(g) Advance payment of the PTC percentage

Allocation 3

32	(a) Policy number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium percentage	(f) SLCSP percentage	(g) Advance payment of the PTC percentage

Allocation 4

33	(a) Policy number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium percentage	(f) SLCSP percentage	(g) Advance payment of the PTC percentage

34 Have you completed all policy amount allocations?

- Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.
- No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

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