Tax Preparation Eligibility Questionnaire

	Did you or your spouse (if filing jointly):	Yes	No
1	live or work outside of North Carolina during the tax year?		
2	have military income (including National Guard and Reserves income) reported on Form W-2?		
3	have a 1099-R with distribution code 5, 6, 8, 9, A, E, K, N, R, U, or W?		
4	have rental income?		
5	have foreign income?		
6	sell stocks, bonds or mutual funds and need help calculating basis?		
7	have tobacco allotments or timber sales?		
8	have non-cash charitable contributions over $500?		
9	have direct farming income or income from the rental of farm land/property?		
10	sell any business or farm related property?		
11	have installment payments for property sold?		
12	sell any property involving barter agreements?		
13	have unreimbursed employee expenses for the personal use of a vehicle?		
14	have household employees that you paid $1,000 or more?		
15	have any casualty losses?		
16	have moving expenses you wish to deduct?		
17	have self-employment use of your home you wish to deduct?		
17	have eligible expenses for (and wish to claim) the adoption credit?		
19	have eligible expenses for (and wish to claim) the federal fuel tax credit?		
20	have a child who received $1,000 – $10,000 from interest and dividends and you wish you claim this income on your own return?		
21	**receive a Mortgage Credit Certificate?**		
22	**convert funds from a traditional/SEP/Simple IRA to a Roth IRA?**		
23	**have a 1099-R with Distribution Codes J or T?**		

Answering “yes” to any of questions 1-20 means that your return is outside the scope of our program. If you feel comfortable preparing your own return online, you will be eligible for a discount through TurboTax. Ask any preparer for details on how to access the discounted TurboTax site. (NOTE: this list is not all-inclusive. An SECU preparer will review your information to determine if any other items are present that will make this return out of the scope of our tax program).

Answering “yes” to any of questions 21-23 may make your return in scope for our paid service only. If we complete and file your return under our paid service, a $75 fee will apply. The $54,000 income limit for SECU’s VITA program is based on the Earned Income Credit threshold. Other VITA sites may have higher income limits. If your return does not qualify for free preparation under this program, you can visit www.irs.gov, keyword VITA, to search for other free VITA sites.

Please bring the following items in order for SECU to complete your return:

- ☐Picture ID for taxpayer and spouse, if applicable.
- ☐Social Security cards for yourself and all individuals on your return (spouse and dependents).
- ☐Your complete 2014 tax return.
- ☐All income forms including W-2's, 1099's and other documents.
- ☐Documentation of higher education expenses including tuition paid, student loan interest paid and 1098-T forms.
- ☐Daycare expenses and daycare provider's name, address and tax ID number.
- ☐Documentation to support itemized deductions if applicable – includes mortgage loan interest paid, charitable contributions, property taxes paid (home & auto) and medical expenses.
- ☐Financial statements or other documents to support retirement plan rollovers.
- ☐Healthcare tax documents, including Forms1095-A, B, or C, Marketplace Exemption Letters, etc.

Retention of Information for Tax Year 2015
- Consent to Use Information –

SECU will provide both physical and electronic protection for the information until the information is properly destroyed. Information will be retained for seven years. The information retained will not be sold to, or shared with, any unauthorized persons or third party. Only authorized Credit Union employees will have access to your information.

With your consent, SECU will retain your information for the following uses:

- Generation of contact lists to provide notice of tax-return preparation and/or program-related activities or services by SECU that can benefit members.
- SECU utilizes a relational electronic filing identification number (EFIN) to provide certain support and administrative assistance to the tax preparer. The relational EFIN is also used to gather aggregate data for reporting purposes. SECU only reports aggregate data in our promotional material (e.g. *Grassroots* and the SECU website). No identifying taxpayer information is used in our reporting of totals. For example, our aggregate reporting includes information such as: "SECU completed 57,526 VITA returns in 2011."

Credit Union members only: If consent is granted, SECU employees may review your tax information either during or after the tax preparation process for the purpose of recommending other Credit Union services and products.

Unless you opt out by initialing in the space provided below, review of your tax information will include sharing information with credit reporting agencies for the purpose of pre-qualifying you for credit union products. The credit union will not receive a copy of your credit report as a result of this inquiry, nor will your credit rating be impacted in any way. Instead, the credit bureau will notify the credit union of any lending products for which you are eligible based on predetermined criteria.

_______Initial here if you would prefer your tax return information NOT be used for the prequalification purposes described above

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation of your tax return without your consent.

You are not required to grant consent. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. Your consent is valid for the amount of time specified above.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

CONSENT GRANTED

I/we, the Taxpayer, have read the above information and hereby consent to the use of personal information for the purpose stated above.

Your Signature	Date	Spouse's Signature	Date

CONSENT DENIED

I/we, the Taxpayer, have read the above information and hereby DENY consent to the use of personal information for the purpose stated above.**

Your Signature	Date	Spouse's Signature	Date

**NOTE: If this consent is denied, we will be unable to electronically file your return. However, we will be able to provide you with a paper return for you to mail to the IRS and NC Department of Revenue.

Retention of Information for Tax Year 2015
– Consent to Disclose –

Information provided to tax preparers at this site will remain confidential and will be protected from unauthorized use. SECU will provide both physical and electronic protection for the information until the information is properly destroyed. Information will be retained for seven years. The information retained will not be sold to, or shared, with any unauthorized persons or third party.

SECU will retain an electronic image of your tax return. You, the taxpayer, may request a copy of your return at any time. If consent is granted, any Credit Union employee will be able to access your tax return for you. If consent is denied, a copy of your return will still be retained, but it will only be accessible by select back office staff comprising SECU's Tax Preparation Services department.

Credit Union members only: If consent is granted, SECU employees may review your tax information either during or after the tax preparation process for the purpose of recommending other Credit Union services and products.

Unless you opt out by initialing in the space provided below, review of your tax information will include sharing information with credit reporting agencies for the purpose of pre-qualifying you for credit union products. The credit union will not receive a copy of your credit report as a result of this inquiry, nor will your credit rating be impacted in any way. Instead, the credit bureau will notify the credit union of any lending products for which you are eligible based on predetermined criteria.

_______Initial here if you would prefer your tax return information NOT be used for the prequalification purposes described above.

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, federal law may not protect your tax return information from further use or distribution.

You are not required to grant consent to engage our tax preparation services. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time specified above.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

Request to Quality Review Your Return (Applicable to Free VITA returns only):
To ensure you are receiving quality service and an accurately prepared tax return at the volunteer site, IRS employees randomly select free tax preparation sites for review. If the site preparing this return is selected, do you consent to having your return reviewed by an IRS employee? YES ☐ or NO ☐

IRS does not keep any personal information as part of their quality review. If you do not wish to have your return included as part of the review process it will not affect the services provided to you today.

CONSENT GRANTED
I/we, the Taxpayer, have read the above information and hereby consent to the use of personal information for the purpose stated above.

Your Signature	Date	Spouse's Signature	Date

CONSENT DENIED
I/we, the Taxpayer, have read the above information and hereby DENY consent to the use of personal information for the purpose stated above.

Your Signature	Date	Spouse's Signature	Date

Form **13614-C** (October 2015)

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB Number 1545-1964

You will need:
- **Tax Information such as Forms W-2, 1099, 1098, 1095.**
- **Social security cards or ITIN letters for all persons on your tax return.**
- **Picture ID (such as valid driver's license) for you and your spouse.**

- **Please complete pages 1-3 of this form.**
- **You are responsible for the information on your return. Please provide complete and accurate information.**
- **If you have questions, please ask the IRS-certified volunteer preparer.**

Part I – Your Personal Information

1. Your first name	M.I.	Last name	Telephone number	Are you a U.S. citizen? ☐ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code

4. Your Date of Birth	5. Your job title	6. Last year, were you: a. Full-time student ☐ Yes ☐ No b. Totally and permanently disabled ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: a. Full-time student ☐ Yes ☐ No b. Totally and permanently disabled ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No

10. Can anyone claim you or your spouse on their tax return? ☐ Yes ☐ No ☐ Unsure

11. Have you or your spouse: a. Been a victim of identity theft? ☐ Yes ☐ No b. Adopted a child? ☐ Yes ☐ No

Part II – Marital Status and Household Information

1. As of December 31, 2015, were you:

☐ Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

☐ Married
- a. If Yes, Did you get married in 2015? ☐ Yes ☐ No
- b. Did you live with your spouse during any part of the last six months of 2015? ☐ Yes ☐ No

☐ Divorced Date of final decree ________

☐ Legally Separated Date of separate maintenance agreement ________

☐ Widowed Year of spouse's death ________

2. List the names below of:
- **everyone** who lived with you last year *(other than your spouse)*
- **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name *(first, last)* Do not enter your name or spouse's name below (a)	Date of Birth *(mm/dd/yy)* (b)	Relationship to you *(for example: son, daughter, parent, none, etc)* (c)	Number of months lived in your home last year (d)	US Citizen *(yes/no)* (e)	Resident of US, Canada, or Mexico last year *(yes/no)* (f)	Single or Married as of 12/31/15 *(S/M)* (g)	Full-time Student last year *(yes/no)* (h)	Totally and Permanently Disabled *(yes/no)* (i)	Is this person a qualifying child/relative of any other person? *(yes/no)*	Did this person provide more than 50% of his/ her own support? *(yes/no)*	Did this person have less than $4,000 of income? *(yes/no)*	Did the taxpayer(s) provide more than 50% of support for this person? *(yes/no/N/A)*	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? *(yes/no)*

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You *(or Your Spouse)* Receive
☐	☐	☐	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? ______
☐	☐	☐	2. (A) Tip Income?
☐	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☐	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☐	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☐	☐	6. (B) Alimony income or separate maintenance payments?
☐	☐	☐	7. (A) Self-Employment income? (Form 1099-MISC, cash)
☐	☐	☐	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
☐	☐	☐	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
☐	☐	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☐	☐	☐	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
☐	☐	☐	12. (B) Unemployment compensation? (Form 1099-G)
☐	☐	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☐	☐	14. (M) Income (or loss) from Rental Property?
☐	☐	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You *(or Your Spouse)* Pay
☐	☐	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☐	☐	☐	2. Contributions to a retirement account? ______ IRA (A) ______ 401K (B) ______ Roth IRA (B) ______ Other
☐	☐	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☐	☐	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
☐	☐	☐	5. (B) Medical expenses? (including health insurance premiums)
☐	☐	☐	6. (B) Home mortgage interest? (Form 1098)
☐	☐	☐	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
☐	☐	☐	8. (B) Charitable contributions?
☐	☐	☐	9. (B) Child or dependent care expenses such as daycare?
☐	☐	☐	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☐	☐	11. (A) Expenses related to self-employment income or any other income you received?
☐	☐	☐	12. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You *(or Your Spouse)*
☐	☐	☐	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☐	☐	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
☐	☐	☐	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
☐	☐	☐	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? ______
☐	☐	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☐	☐	6. (B) Live in an area that was affected by a natural disaster? If yes, where? ______
☐	☐	☐	7. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☐	☐	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? ______
☐	☐	☐	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Check appropriate box for each question in each section

Yes	No	Unsure	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)
☐	☐	☐	1. (B) Have health care coverage?
☐	☐	☐	2. (B) Receive one or more of these forms? (Check the box) ☐ Form 1095-B ☐ Form 1095-C
☐	☐	☐	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
☐	☐	☐	3a. (A) If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?
☐	☐	☐	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
☐	☐	☐	4. (B) Have an exemption granted by the Marketplace?

Visit http://www.healthcare.gov/ or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

Name *(List dependents in the same order as in Part II)*	MEC Entire Year	No MEC	Part Year MEC *(mark months with coverage)*	Exemption *(mark months exemptions applies)*	Exemption All Year	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D		
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Presidential Election Campaign Fund *(If you check a box, your tax or refund will not change)*
   Check here if you, or your spouse if filing jointly, want $3 to go to this fund ☐ You ☐ Spouse

2. If you are due a refund, would you like:
   a. Direct deposit ☐ Yes ☐ No
   b. To purchase U.S. Savings Bonds ☐ Yes ☐ No
   c. To split your refund between different accounts ☐ Yes ☐ No

3. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

4. Other than English, what language is spoken in your home? ______________________ ☐ Prefer not to answer

5. Are you or a member of your household considered disabled? ☐ Yes ☐ No ☐ Prefer not to answer

Additional comments

____

____

____

Part VIII – IRS-Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard, Additional or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer’s name/initials *(optional)*	Certified Volunteer Quality Reviewer’s name/initials *(optional)*

Additional Tax Preparer notes

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

SECU ADDENDUM

Account Information for Direct Deposit or Direct Debit

Direct **Deposit** – Routing #___________________ Account #________________________ Acct Type: ☐ Checking ☐ Savings ☐ Money Market

Direct **Debit** – Routing #__________________ Account #_______________________ Acct Type: ☐ Checking ☐ Savings (non-SECU only) ☐ MM (non-SECU only)

General Questions

1. Are any of your dependents required to file a tax return? ☐ Yes ☐ No ☐ Unsure
2. What county (or counties) in NC did you reside in during 2015? (List all that apply.) ____
3. Did you purchase products from outside NC for which no sales tax was paid? ☐ Yes ☐ No ☐ Unsure
4. Are you (or your spouse) a member of: ☐ SECU ☐ LGFCU ☐ NC Press ☐ None
5. How did you complete your return last Year? ☐ SECU VITA ☐ SECU Paid ☐ Paid Preparer ☐ Other_____________________________
6. Do you expect the income on your tax return to continue at the level reported? Taxpayer: ☐ Yes ☐ No Spouse: ☐ Yes ☐ No
7. Do you have any type of account at a foreign (non-US) financial institution? Taxpayer: ☐ Yes ☐ No Spouse: ☐ Yes ☐ No
   Answer yes if you own or have an interest in the account (bank, securities, brokerage), or have signature authority (like a POA) on someone else's foreign bank account.
8. Are you (or your spouse) a Veteran of the US Armed Forces? ☐ Yes ☐ No

Taxpayer Signatures

By signing and dating below, I certify that I personally completed pages 1-3 of this form and/or I have reviewed entries I did not personally make. To the best of my knowledge, all entries on this form are true, correct, and complete.

Taxpayer ____ Date_____________ Spouse ____Date_____________

Notes:____

THIS PAGE FOR SECU USE ONLY

Overall Quality Review

□ Taxpayer (and Spouse's) identity was verified with a photo ID.

□ The volunteer return preparer/quality reviewer is certified to prepare/review this return and return is within scope of the program.

□ All questions in Parts I through VI have been answered.

□ All unsure boxes were discussed with the taxpayer and correctly marked yes or no.

□ The information on pages one through three was correctly addressed and entered on the return.

□ Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.

□ Filing status was verified and correct.

□ Personal and Dependency Exemptions are entered correctly on the return.

□ All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.

□ Adjustments to income, such as student loan interest, IRA contributions, self-employment tax, were verified and are correct.

□ Standard, Additional or Itemized Deductions are correct.

□ All credits are correctly reported.

□ Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.

Direct Deposit/Debit Quality Review

□ Federal Return – Correct Routing #, Acct #, and Acct Type

□ NC Return – Correct Routing #, Acct #, and Acct Type

□ Balance Due Returns (Fed or State) – If a credit union account is to be drafted, the account is a checking account (drafts not allowed from SECU SV or MM accounts)

North Carolina Quality Review

□ If return is to be e-filed, "yes" is marked on the NC Interview

□ Answers to General Questions # 2 & 3 of the addendum are correct in TaxWise

□ If the return includes Form(s) 1099-R, Bailey exclusions are properly marked

□ NC County Code is properly formatted (ex – 092 Wake)

	Employee Name	Employee #
Accepted Drop Off □ Full Review □ Abbreviated Review		
Keyed Return		
Completed Quality Review		
Completed Member Review □ Taxpayer advised of responsibility for info on the return		

□ Face-to-Face Return: Mark this box if return completed as sit-and-wait/face-to-face WITHOUT drop-off/remote

ACA Quality Review

□ If Form 1040, Line 61 (Shared Responsibility Payment) has an amount, confirm no exemptions apply (use the ACA – Interactive Exemptions Guide QRG to determine possible eligibility for exemption)

□ ACA Worksheet in TaxWise completed correctly (REQUIRED FOR ALL RETURNS, unless taxpayer is claimed as a dependent on another return) *See the ACA – Reporting and the Shared Responsibility Payment QRG for details*

- First question at top answered "yes" if insurance was obtained through Marketplace (also see section below on Form 8962)
- Second question at top answered "yes" if anyone on the return qualifies for an exemption (also see section below on Form 8965)
- Sections for each individual on the return:
  - First radio button marked for those with full coverage all year, and/or an exemption covering the entire year (do NOT mark monthly boxes with this option)
  - Second radio button marked for those with eligible coverage and/or exemption eligibility for a portion of the year. (For this option only, mark monthly boxes for any month the SRP applies because the individual had NO COVERAGE **and** NO EXEMPTION for the month.)
  - Third radio button marked for those with NO COVERAGE **and** NO EXEMPTION for the **entire** year (do NOT mark monthly boxes with this option)
- Line 7 (on ACA Pg 2) completed if a dependent has a filing requirement AND taxpayer lacked coverage during year

□ Form 8962 completed correctly (REQUIRED WITH MARKETPLACE COVERAGE) *See the ACA – Premium Tax Credit QRG for details*

- Line 6 (eligibility for PTC) completed correctly
- Line 9 (shared policy determination) completed correctly
- Line 10 (Monthly vs. Annual calculation) completed correctly
- Line 11 completed correctly for those eligible for Annual PTC calculation (amounts from 1095-A transferred in correctly)
- Lines 12 – 23 completed correctly for those using the monthly PTC calculation (amounts from 1095-A transferred in correctly)
- Lines 27 – 29 correctly reflect repayment, if applicable

□ Form 8965 completed correctly (REQUIRED TO REPORT AN EXEMPTION) *See the ACA – Exemptions QRG for details*

- Part 1 completed for individuals with an ECN from the Marketplace
- Part 2 completed for those who qualify for an income-based exemption
  - Income of dependents required to file a return included, if necessary
- Part 3 completed for those claiming an exemption on the tax return
  - Monthly (or full year) box(es) marked for the months a particular exemption applies