

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Attachment  
Sequence No. **63**

Name(s) shown on return

Identifying number

<p><b>1</b> Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions) . . . . .</p> <p><b>2</b> Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 . . . . .</p> <p><b>3</b> Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .</p> <p><b>4</b> Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions) . . . . .</p> <p><b>5</b> 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 you offered health insurance coverage (see instructions) . . . . .</p> <p><b>6</b> Enter the <b>smaller</b> of line 4 or line 5 . . . . .</p> <p><b>7</b> Multiply line 6 by the applicable percentage:  <ul style="list-style-type: none"> <li>• Tax-exempt small employers, multiply line 6 by 25% (.25)</li> <li>• All other small employers, multiply line 6 by 35% (.35) . . . . .</li> </ul> </p> <p><b>8</b> If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions . . . . .</p> <p><b>9</b> If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions . . . . .</p> <p><b>10</b> 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) . . . . .</p> <p><b>11</b> Subtract line 10 from line 4. If zero or less, enter -0- . . . . .</p> <p><b>12</b> Enter the <b>smaller</b> of line 9 or line 11 . . . . .</p> <p><b>13</b> 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 (see instructions) . . . . .</p> <p><b>14</b> Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13 . . . . .</p> <p><b>15</b> Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .</p> <p><b>16</b> Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17 . . . . .</p> <p><b>17</b> Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions) . . . . .</p> <p><b>18</b> Subtract line 17 from line 16 . . . . .</p> <p><b>19</b> Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions) . . . . .</p> <p><b>20</b> Carryback of the credit for small employer health insurance premiums from 2011 . . . . .</p> <p><b>21</b> Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h . . . . .</p> <p><b>22</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .</p> <p><b>23</b> Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h . . . . .</p> <p><b>24</b> Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .</p> <p><b>25</b> Tax-exempt small employers, enter the <b>smaller</b> of line 21 or line 24 here and on Form 990-T, line 44f . . . . .</p>	<p><b>1</b></p> <p><b>2</b></p> <p><b>3</b></p> <p><b>4</b></p> <p><b>5</b></p> <p><b>6</b></p> <p><b>7</b></p> <p><b>8</b></p> <p><b>9</b></p> <p><b>10</b></p> <p><b>11</b></p> <p><b>12</b></p> <p><b>13</b></p> <p><b>14</b></p> <p><b>15</b></p> <p><b>16</b></p> <p><b>17</b></p> <p><b>18</b></p> <p><b>19</b></p> <p><b>20</b></p> <p><b>21</b></p> <p><b>22</b></p> <p><b>23</b></p> <p><b>24</b></p> <p><b>25</b></p>	
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