Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2013

Attachment Sequence No. **63**

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

venue Service ► Information about Form 8941 and its separate instructions is at www.irs.gov/form8941.

Caution. See the instructions and complete Worksheets 1 through 7 as needed. 1a Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) 1b Enter the employer identification number (EIN) used to report employement taxes for individuals included on line 1a if different from the identifying number listed above 2 Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 3 Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 4 Premiums you paid during the tax year (from Worksheet 4, column (b)) 5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (total from Worksheet 4, column (c)) 6 Enter the smaller of line 4 or line 5 7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (.35) 8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 6, line 7 10 Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions) 11 Subtract line 10 from line 4. If zero or less, enter -0 2 Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a)) 11 Subtract line 10 from line 4. If zero or less, enter -0 11 Enter the smaller of line 9 or line 11 12 Enter the smaller of line 9 or line 11 13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter	
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19 Enter the amount you paid in 2013 for taxes considered payroll taxes for purposes of this credit (see instructions)	
Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	