



## **Caution: *DRAFT—NOT FOR FILING***

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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

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▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8941](http://www.irs.gov/Form8941) for instructions and the latest information.

Name(s) shown on return

Identifying number

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.
  - Yes.** Enter Marketplace Identifier (if any): \_\_\_\_\_
  - No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above
- C** Does a tax return you (or any predecessor) filed for a tax year beginning in 2014, 2015, or 2016 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?
  - Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)
  - No.**

**Caution:** See the instructions and complete Worksheets 1 through 7 as needed.

<b>1</b> 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)) . . . . .	<b>1</b>		
<b>2</b> 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	<b>2</b>		
<b>3</b> Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$54,000 or more, skip lines 4 through 11 and enter -0- on line 12	<b>3</b>		
<b>4</b> Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) . . . . .	<b>4</b>		
<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 the employee enrolls in health insurance coverage (total from Worksheet 4, column (c)) . . . . .	<b>5</b>		
<b>6</b> Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>		
<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 35% (0.35)</li> <li>• All other small employers, multiply line 6 by 50% (0.50) . . . . .</li> </ul>	<b>7</b>		
<b>8</b> If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	<b>8</b>		
<b>9</b> If line 3 is \$26,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 . . . . .	<b>9</b>		
<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 . . . . .	<b>10</b>		
<b>11</b> Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>		
<b>12</b> Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>		
<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 (total from Worksheet 4, column (a)) . . . . .	<b>13</b>		
<b>14</b> Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) . . . . .	<b>14</b>		
<b>15</b> Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>		
<b>16</b> Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>16</b>		
<b>17</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>17</b>		
<b>18</b> Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>18</b>		
<b>19</b> Enter the amount you paid in 2018 for taxes considered payroll taxes for purposes of this credit. See instructions . . . . .	<b>19</b>		
<b>20</b> Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, line 50f	<b>20</b>		