



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

## **Caution: DRAFT—NOT FOR FILING**

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form **8941****Credit for Small Employer Health Insurance Premiums**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8941](http://www.irs.gov/Form8941) for instructions and the latest information.**2025**Attachment  
Sequence No. **65**

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 after 2013 and before 2024 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.
- ☐ **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.** Go to line 1.

**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 \$67,000 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:<br>• Tax-exempt small employers, multiply line 6 by 35% (0.35)<br>• All other small employers, multiply line 6 by 50% (0.50) . . . . .                                                                                                                     | <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 \$33,000 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 2025 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, Part III, line 6f . . . . .                                                                                                                                                                           | <b>20</b> |  |