

Premium Tax Credit Verification

Name of Taxpayer

Tax Period Ending

We need to verify that you are eligible to claim the Premium Tax Credit (PTC) shown on your return. To show you are eligible for the PTC, you will need to send all applicable documents from the list below. If you did not retain the necessary records, we suggest you contact the health insurance marketplace, insurance providers, plan administrators, and/or financial institutions for the information.

Important: You must have purchased health insurance coverage through a Health Insurance Marketplace (also known as an Exchange). This includes a health plan purchased on **healthcare.gov** or through a State Marketplace. If you did not purchase health insurance from a Health Insurance Marketplace, you are not eligible for the Premium Tax Credit.

If you received Advanced Premium Tax Credit (APTC), you must file Form 8962.

What You Should Send Us

- You must file Form 8962, *Premium Tax Credit*, if advance payments of the premium tax credit were paid on your behalf or you are claiming the premium tax credit. If you didn't include Form 8962 with your tax return, send us a completed copy.
- If you included Form 8962, *Premium Tax Credit*, with your tax return, review it for accuracy. If you determine Form 8962 was not completed accurately, send us an updated copy.
- Form 1095-A, *Health Insurance Marketplace Statement*. If you didn't receive Form 1095-A or think it is incorrect, we suggest you contact the Health Insurance Marketplace to obtain a new or corrected copy.
- Form 1095-B, *Health Coverage*, if the form was issued by your insurance provider.
- Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, if the form was issued by your employer.
- Records showing the names of the individuals for whom you are claiming the Premium Tax Credit for their Marketplace coverage. These records can include copies of insurance enrollment forms, invoices, or statements from your insurance providers.
- Information to support the entries made in Part 4 of Form 8962, *Premium Tax Credit*, regarding your shared policy allocation. This information includes:
 - (1) Allocated Policy Number
 - (2) Allocation SSN
 - (3) Allocation Percentages
 - (4) Allocation Start/Stop months
- Information to support the entries made in Part 5 of Form 8962, *Premium Tax Credit*, regarding the Alternative Calculation for Year of Marriage. This information includes:
 - (1) Alternative Family Size
 - (2) Alternative Start/Stop months
 - (3) Your date of marriage
- Proof that you paid health insurance premiums. Acceptable documentation includes copies of both sides of cancelled checks, paid receipts, certificates of group health plan coverage, credit card statements, or bank records showing direct debit of the payments.