

## Premium Tax Credit (PTC)

2025

Attachment  
Sequence No. 73

Name shown on your return

Your social security number

A. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box

**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions . . . . .	1	
2a	Modified AGI. Enter your modified AGI. See instructions . . . . .	2a	
b	Enter the total of your dependents' modified AGI. See instructions . . . . .	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions . . . . .	3	
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC	4	
5	Household income as a percentage of federal poverty line (see instructions) . . . . .	5	%
6	Reserved for future use . . . . .	7	
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . . . .	8b	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	
		8b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.  
 Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.  
 No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
 Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.  
 No. Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual PTC allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24 Total PTC. Enter the amount from line 11, column (e), or add lines 12 through 23, column (e), and enter the total here . . . . .					24	
25 Advance payment of PTC. Enter the amount from line 11, column (f), or add lines 12 through 23, column (f), and enter the total here . . . . .					25	
26 Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 . . . . .					26	

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here . . . . .	27
28 Repayment limitation (see instructions) . . . . .	28
29 Excess advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a	29

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Allocation 2**

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Allocation 3**

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Allocation 4**

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

**Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

**No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	<b>Alternative entries for your SSN</b>	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36	<b>Alternative entries for your spouse's SSN</b>	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month