

Allocation of Policy Amounts

Caution: If this situation applies, the return is out of scope.

Note: The 2016 version of this table was not available at the time this publication went to print. Please see the Form 8962 Instructions for the 2016 version.

Table 3. Shared Policy Allocation—Line 9

Follow Steps 1–3 below to determine which allocation rule to use in *Part IV—Shared Policy Allocation*, later, to allocate the policy amounts for each qualified health plan identified in the instructions to line 9. For each such policy, if your answer directs you to Part IV, skip directly to the section of the Part IV instructions identified—you do not need to complete the remaining steps below.

STEP 1

If

- You divorced or legally separated from a spouse in 2015; and
- The policy covered at least one individual in your tax family **AND** at least one individual in your former spouse's tax family...

Then allocate using the rules in *Allocation Situation 1. Taxpayers divorced or legally separated in 2015* in *Part IV—Shared Policy Allocation*.
Otherwise, continue to Step 2.

STEP 2

If

- You were married at the end of 2015 but are filing a separate return from your spouse; and
- The policy covered at least one individual in your tax family **AND** at least one individual in your spouse's tax family*...

Then allocate using the rules in *Allocation Situation 2. Taxpayers married at year end but filing separate returns* in *Part IV—Shared Policy Allocation*.
Otherwise, continue to Step 3.

Also follow these instructions if you meet the rules in Exception 1—Certain married persons living apart or Exception 2—Victim of domestic abuse or spousal abandonment under Married taxpayers, earlier, and a policy covered at least one individual in your tax family **AND at least one individual in your spouse's tax family.*

STEP 3

If

- No APTC was paid for the policy...

Then allocate using the rules in *Allocation Situation 3. No APTC* in *Part IV—Shared Policy Allocation*.

Otherwise, allocate using the rules in *Allocation Situation 4. Other situations where a policy is shared between two tax families* in *Part IV—Shared Policy Allocation*.