

Department of the Treasury
5045 E. Butler Avenue
Fresno CA 93888-0034
Ronald F. Dierfield

Michael D Johnston
1503 Cuba ave
Alamogordo NM 88310

Dear Ronald F. Dierfield,

I received your letter dated June 30, 2017 requesting more information to process my return accurately.

I was unaware that I was enrolled in a gov. health program. I was also unaware that my wife and I couldn't file separately as we did. If this premium tax credit is something I must return then I will do so. I have sent the forms you requested. Please subtract this premium from my return.

Please process my return without delay.

Thank You,
Michael D Johnston

Premium Tax Credit (PTC)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040A, or 1040NR.

▶ Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

Name shown on your return

Michael D Johnston

Your social security number

[REDACTED]

You cannot claim 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 the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	1	1
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	[REDACTED]
	b Enter the total of your dependents' modified AGI (see instructions)	2b	0
3	Household income. Add the amounts on lines 2a and 2b (see instructions)	3	0
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	11,770
5	Household income as a percentage of federal poverty line (see instructions)	5	0 %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%.) <input checked="" type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	[REDACTED]
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	[REDACTED]

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 applicable SGLIOP premium (Form(s) 1095-A, line 33A)	(b) Annual applicable SGLIOP 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 premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly applicable SGLIOP premium (Form(s) 1095-A, line 33A)	(b) Monthly applicable SGLIOP premium (Form(s) 1095-A, line 33B)	(c) Monthly contribution amount (line 8b)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form 1095-A, line 33C)
12 January						280.00
13 February						280.00
14 March						280.00
15 April						280.00
16 May						280.00
17 June						280.00
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	1400.00
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If line 24 equals line 25, enter zero. 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	1400.00
28	Repayment limitation (see instructions)	28	600.00
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	600.00