



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

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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 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.

1	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))	1
2	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	2
3	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	3
4	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))	4
5	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))	5
6	Enter the smaller of line 4 or line 5	6
7	Multiply line 6 by the applicable percentage: <ul style="list-style-type: none"> • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) 	7
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8
9	If line 3 is \$33,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9
10	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	10
11	Subtract line 10 from line 4. If zero or less, enter -0-	11
12	Enter the smaller of line 9 or line 11	12
13	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))	13
14	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)	14
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15
16	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	16
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	18
19	Enter the amount you paid in 2025 for taxes considered payroll taxes for purposes of this credit. See instructions	19
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, Part III, line 6f	20

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