Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2018** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: [X] Single [ ] Married filing jointly [ ] Married filing separately [ ] Head of household [ ] Qualifying widow(er)

Your first name and initial	Last name	Your social security number
SANDEEP KANNA	DIVITI	8 4 5 0 5 9 4 9 5

Your standard deduction: [ ] Someone can claim you as a dependent [ ] You were born before January 2, 1954 [ ] You are blind

If joint return, spouse's first name and initial	Last name	Spouse's social security number

Spouse standard deduction: [ ] Someone can claim your spouse as a dependent [ ] Spouse was born before January 2, 1954 [X] Full-year health care coverage or exempt (see inst.)
[ ] Spouse is blind [ ] Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign (see inst.) [ ] You [ ] Spouse
NORTH BROADWAY	80 SUIT 2D	

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.
Hicksville NY 11801

If more than four dependents, see inst. and ✓ here ▶ [ ]

Dependents (see instructions): (1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
				[ ]	[ ]
				[ ]	[ ]
				[ ]	[ ]
				[ ]	[ ]

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
D.Sandeep Kanna	02/03/2019	SOFTWARE ENGINEER	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
Sunitha Rapelli	Sunitha	P01955197		[ ] 3rd Party Designee
Firm's name ▶ Sunitha Rapelli		Phone no. (516)304-6585		[ ] Self-employed
Firm's address ▶ 43 Wall St Farmingdale NY 11735				

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	23,409
2a	Tax-exempt interest . . . 2a	b Taxable interest . . . 2b	
3a	Qualified dividends . . . 3a	b Ordinary dividends . . 3b	
4a	IRAs, pensions, and annuities . 4a 0	b Taxable amount . . . 4b	0
5a	Social security benefits . . 5a 0	b Taxable amount . . . 5b	0
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 0	6	23,409
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	23,409
8	**Standard deduction or itemized deductions** (from Schedule A)	8	12,000
9	Qualified business income deduction (see instructions)	9	0
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	11,409
11	**a** Tax (see inst.) 1,181 (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐) **b Add** any amount from Schedule 2 and check here ▶ ☐	11	1,181
12	**a** Child tax credit/credit for other dependents 0 **b Add** any amount from Schedule 3 and check here ▶ ☐	12	0
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	1,181
14	Other taxes. Attach Schedule 4	14	0
15	Total tax. Add lines 13 and 14	15	1,181
16	Federal income tax withheld from Forms W-2 and 1099	16	1,904
17	Refundable credits: **a** EIC (see inst.) 0 **b** Sch. 8812 0 **c** Form 8863 0 **Add** any amount from Schedule 5 0	17	0
18	Add lines 16 and 17. These are your total payments	18	1,904

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

Standard Deduction for—
- Single or married filing separately, $12,000
- Married filing jointly or Qualifying widow(er), $24,000
- Head of household, $18,000
- If you checked any box under Standard deduction, see instructions.

Refund

19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**	19	723
20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	20a	723
▶ b	Routing number 1 1 1 0 0 0 0 2 5 ▶ **c** Type: ☒ Checking ☐ Savings		
▶ d	Account number 4 8 8 0 4 7 3 8 2 7 8 5		
21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶ 21		

Direct deposit? See instructions.

Amount You Owe

22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶	22	0
23	Estimated tax penalty (see instructions) ▶ 23 0		

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. **01**

Name(s) shown on Form 1040: SANDEEP KANNA DIVITI

Your social security number: 845-05-9495

Additional Income

1–9b	Reserved	1–9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	0
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	0
14	Other gains or (losses). Attach Form 4797	14	0
15a	Reserved	15b	
16a	Reserved	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	
20a	Reserved	20b	
21	Other income. List type and amount ▶	21	0
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	0

Adjustments to Income

23	Educator expenses	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	0
25	Health savings account deduction. Attach Form 8889	25	0
26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	0
27	Deductible part of self-employment tax. Attach Schedule SE	27	0
28	Self-employed SEP, SIMPLE, and qualified plans	28	0
29	Self-employed health insurance deduction	29	0
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid **b** Recipient's SSN ▶	31a	0
32	IRA deduction	32	0
33	Student loan interest deduction	33	0
34	Reserved	34	
35	Reserved	35	
36	Add lines 23 through 35	36	0

Name(s) shown on return: SANDEEP KANNA DIVITI

Your social security number: 8 4 5 | 0 5 9 | 4 9 5

CAUTION ***Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.***

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return): SANDEEP KANNA DIVITI

21 Student social security number (as shown on page 1 of your tax return): 8 4 5 0 | 5 9 | 4 9 5

22 Educational institution information (see instructions)

a. Name of first educational institution	b. Name of second educational institution (if any)
SOUTHERN ARKANSAS UNIVERSITY	
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 100 E UNIVERSITY ST Magnolia AR 71753	**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2018? ☐ Yes ☒ No	**(2)** Did the student receive Form 1098-T from this institution for 2018? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? ☐ Yes ☒ No	**(3)** Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? ☐ Yes ☐ No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3)**. You can get the EIN from Form 1098-T or from the institution. __ __ - __ __ __ __ __ __ __	**(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3)**. You can get the EIN from Form 1098-T or from the institution. __ __ - __ __ __ __ __ __ __

23 Has the Hope Scholarship Credit or American opportunity credit or the former Hope Scholarship Credit been claimed for this student for any 4 tax years before 2018? ☐ Yes — **Stop!** Go to line 31 for this student. ☒ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. ☐ Yes — Go to line 25. ☒ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2018? See instructions. ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 26.

26 Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Complete lines 27 through 30 for this student.

CAUTION *You can't take the American opportunity credit and the lifetime learning credit for the* ***same student*** *in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	27	0
28	Subtract $2,000 from line 27. If zero or less, enter -0-	28	0
29	Multiply line 28 by 25% (0.25)	29	0
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	0

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	0

ACA	Health Coverage Worksheet - Affordable Care Act	2018

1. Did the taxpayer, Spouse or dependent(s) received form 1095 A from the Marketplace? Yes ☐ No ☐

2. Is the taxpayer, spouse, or dependents requesting an Exemption of penalty for the healthcare or were they granted an exemption by the Marketplace? Yes ☐ No ☐

3. Select from Coverage type column the option that applies for everyone listed in the return.
   Check the months for each person that DID NOT have minimum essential coverage and is NOT claiming an exemption on 8965.

A - Name of Individual	B - SSN	C Coverage type	D- Is the dependent required to file a return?	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
SANDEEP KANNA DIVITI	845-05-9495	A - Minimum Essential Coverage and/or applying for or was granted an exemption for 12 months													

a Employee's social security number
8 4 5 - 0 5 - 9 4 9 5

OMB No. 1545-0008

Safe, accurate, FAST! Use

Visit the IRS website at *www.irs.gov/efile*

b Employer identification number (EIN)
4 5 0 6 6 5 4 1 4 SRIV

c Employer's name, address, and ZIP code
Srivin Infosystems Inc
76 N Broadway
Hicksville NY 11801

d Control number

e Employee's first name and initial: SANDEEP KANNA
Last name: DIVITI
Suff.

NORTH BROADWAY
HICKSVILLE NY 11801

f Employee's address and ZIP code

1 Wages, tips, other compensation: 23,409	2 Federal income tax withheld: 1,904
3 Social security wages: 23,409	4 Social security tax withheld: 1,451
5 Medicare wages and tips: 23,409	6 Medicare tax withheld: 339
7 Social security tips	8 Allocated tips
9 Verification code	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b
14 Other	12c
	12d

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NY	45-0665414	23,409	904			

Form **W-2** **Wage and Tax Statement** 2018

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

FYNR Worksheet	Full Year / Non Resident Worksheet		
Federal & resident state **Description**		ny **Tax Payer/ default**	**Spouse**
Income			
1. Wages		23,409	0
2. Excess received for business expense, moving expense		0	0
3. Disability Income			
4. Household employee income		0	0
5. Allocated Tips		0	0
6. Dependent care benefits		0	0
7. Additional income on W2		0	
8. Taxable interest income		0	0
8a. Tax exempt Interest		0	0
9. Ordinary dividends		0	
9a. Exempt Int Dividends		0	0
9b. Qualified Dividends		0	
10. Taxable refunds, credits or offsets of states & local income taxes		0	
11. Alimony received		0	
12. Business income or (loss)		0	0
13. Capital gain or(loss)		0	
14. Other Gains		0	
15. Taxable IRA amt.		0	0
15a. IRA Distributions		0	0
16. Taxable Pensions and annuities		0	0
16a. Pensions and Annuities		0	0
17. Rental Real estate, Royalties		0	
17a. Partnerships & S Corporations		0	
17b. Estates & Trusts		0	
18. Farm income		0	0
19. Unemployment compensation		0	0
20. Social security benefits taxable		0	0
20a. Social Security benefits received		0	0
21. Other Income		0	0
21a. Form 2555 . Form 2555EZ		0	0
21b. NOL Loss Carryover		0	0
22. Total Income		23,409	0
Adjustments to Income			
23. Educator expenses.		0	0
24. Certain business expenses of reservists, performing artist, fee basis government officials		0	0

Full Year / Non Resident Worksheet

25. Health savings account deduction	0	0
26. Moving expenses	0	0
27. One Half of Self Employment taxes	0	0
28. Self employed SEP, Simple,and qualified plans		
29. Self employed health insurance deduction	0	0
30. Penalty on early withdrawal	0	0
31. Alimony paid	0	
32. IRA Deduction	0	0
33. Student loan interest deduction	0	
34. Tuition and Fees Deduction	0	
35. Domestic production activities deduction	0	
36a. Other Adjustments	0	
36b. Archer MSA deduction	0	
36c. Form 2555 / Form 2555EZ deduction	0	0
37. Total Adjustments	0	0
38. Adjusted Gross Income.	23,409	0

Part YearResident Worksheet (For State Allocation)

Part Year Resident state ____________	Part Year Resident state			
Description	Tax Payer/ default	Spouse	Tax Payer/ default	Spouse
1. Wages	0	0	0	0
2. Excess received for business, moving and child care expense				
3. Disability Income				
4. Household employee income				
5. Allocated Tips				
6. Dependent care benefits				
7. Additional income on W2				
8. Taxable interest income				
8a. Taxexempt Interest				
9. Ordinary dividends				
9a. Exempt Int Dividends				
9b. Qualified Dividends				
10. Taxable refunds, credits or offsets of states and local income taxes				
11. Alimony received				
12. Business income or (loss)				
13. Capital gain or (loss)				
14. Other Gains				
15. Taxable IRA amt.				
15a. IRA Distributions.				

Full Year / Non Resident Worksheet

Description	Tax Payer/ default	Spouse	Tax Payer/ default	Spouse
16. Taxable Pensions and annuities				
16a. Pensions and Annuities				
17. Rental real estate, royalties, partnership trust, etc				
17a. Partnerships & S Corporations				
17b. Estates & Trusts				
18. Farm income or loss				
19. Unemployment compensation				
20. Social security (taxable amount)				
20a. Social Security benefits received				
21. Other Income				
21a. Form 2555 . Form 2555EZ				
21b. NOL Loss Carryover				
22. Total Income	0	0	0	0
Adjistments to Income				
23. Educator expenses				
24. Certain business expenses of reservists, performing artist, fee basis goverment officials				
25. Health savings account deduction				
26. Moving expenses				
27. One Half of Self Employment taxes				
28. Self employed SEP, Simple,and qualified plans				
29. Self employed health insurance deduction				
30. Penalty on early withdrawal				
31. Alimony paid				
32. IRA Deduction				
33. Student loan interest deduction				
34. Tution and Fees Deduction				
35. Domestic production activities deduction				
36a. Other adjustments				
Other adjustments type here and enter				
36b. Archer MSA deduction.				
36c. Form 2555 / Form 2555EZ deduction				
36. Total Adjustments	0	0	0	0
37. Adjusted Gross Income	0	0	0	0
38. Taxable Income				11,409

Shared Responsibility Payment

Use the following flowchart to see if you need to make a shared responsibility payment, and if so, the amount.

- Follow Steps 1 through 5 next.
- Complete Worksheet A and Worksheet B if you are directed to them as you complete Steps 1 through 5.
- Complete the Shared Responsibility Payment Worksheet as directed by Steps 1 through 5 or Worksheets A and B.

Step 1 All Filers

1. Can someone claim you as a dependent?

☐ **Yes.** STOP You don't owe a shared responsibility payment. Check the *Someone can claim you as a dependent* box on the *Your standard deduction* line of Form 1040.

☒ **No.** Continue

2. Did you, and everyone else in your tax household (see *Tax household* under *Definitions*, earlier) have qualifying health coverage for every month of 2018, or have a coverage exemption that covered all of 2018 or a combination of qualifying health care coverage and coverage exemption(s) for every month of 2018*?

☒ **Yes.** STOP You don't owe a shared responsibility payment. Check the "Full-year health care coverage or exempt" box on Form 1040.

☐ **No.** Continue

*You can check the "Full-year health care coverage or exempt" box if you had or adopted a child during the year, or a member of your tax household died during the year, as long as that person had qualifying health care coverage or a coverage exemption for every month he or she was a member of your tax household and everyone else in your tax household had health care coverage or coverage exemptions for each month of the year..

3. Did you or anyone else in your tax household have qualifying health coverage or qualify for a coverage exemption for any month in 2018?

☐ **Yes.** STOP Claim any coverage exemption you qualify for on Form 8965. Skip question 4; go to Worksheet A.

☒ **No.** Continue

4. Did you, or anyone else in your tax household turn 18 during 2018?

☒ **Yes.** Go to Worksheet A.

☐ **No.** Go to Step 2.

Step 2 Flat Dollar Amount

1. Multiply $695 by the number of people in your tax household who were at least 18 years old.*

1 0

*For purposes of figuring the shared responsibility payment, an individual is considered under age 18 for an entire month if he or she didn't turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born.

2. Multiply $347.50 by the number of people in your tax household who were under age 18.

2 0

3. Add lines 1 and 2.

3 0

4. Enter the smaller of line 3 or $2,085 here and on line 1 of the Shared Responsibility Payment Worksheet. Go to Step 3.

4 0

Step 3 Household Income

1. Enter the amount from Form 1040, line 7.

1 23,409

2. Did you receive any tax-exempt interest?

☐ **Yes.** Enter the amount from Form 1040, line 2a.

☒ **No.** Continue

2 0

3. Did you attach Form 2555 or Form 2555-EZ?

☐ **Yes.** Enter the amount from Form 2555, lines 45 and 50; or Form 2555-EZ, line 18.

☒ **No.** Continue

3 0

4. Did you claim any dependents? 23,409

☐ **Yes.** Continue

☒ **No.** (STOP) Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1.

5. Were any of the dependents you claimed required to file a return?

☐ **Yes.** Complete questions 1 through 3 for each dependent with a filing requirement for whom you **didn't** attach Form 8814. Enter the total here.

☒ **No.** Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1.

5 23,409

6. Did you attach Form 8814?

☐ **Yes.** Continue

☐ **No.** (STOP) Add lines 1, 2, 3, and 5. **This is your household income.** Enter the result on Step 4, line 1.

7. Is Form 8814, line 4, more than $1,050?

☐ **Yes.** Add the amount from Form 8814, line 1b, and the smaller of Form 8814, line 4 or 5.

☐ **No.** Enter -0- below. Continue

7 0

8. Add lines 1, 2, 3, 5, and 7. **This is your household income.** Enter the result on Step 4, line 1.

8 0

Step 4 Percentage Income Amount

1. Enter your household income from Step 3.

1 23,409

2. Were you or your spouse (if filing jointly) born before January 2, 1954?

☐ **Yes.** Skip question 3. Find your filing threshold on the **Filing Thresholds for Most People** chart and enter it both here and on line 4.

☒ **No.** Go to question 3.

2 0

3. Enter the amount listed below for your filing status.
   - Single—$12,000
   - Head of household—$18,000
   - Married filing jointly—$24,000
   - Married filing separately—$0
   - Qualifying widow(er)—$24,000

3 12,000

4. Enter the amount from line 2 or 3.

4 12,000

5. Subtract line 4 from line 1.

5 11,409

6. Is the amount on line 5 zero or less?

☐ **Yes.** (STOP) You don't owe a shared responsibility payment. Check the "Full-year health care coverage or exempt" box on Form 1040. You don't need to file Form 8965.

☒ **No.** Continue

7. Multiply line 5 by 2.5% (0.025). This is your percentage income amount.

7 285

8. Were you required to complete Worksheet A?

☒ **Yes.** Go to Worksheet B. Then continue to Step 5.

☐ **No.** Enter the amount from line 7 above on line 2 of the Shared Responsibility Payment Worksheet and complete line 3 of that worksheet. Then continue to Step 5.

Step 5 National Average Bronze Plan Premium

1. Were you required to complete Worksheet A?

   ☒ **Yes.** Continue

   ☐ **No.** Skip question 2; Go to question 3.

2. Multiply $283* by the number on Worksheet A, line 8. Enter the result here and on line 4 of the Shared Responsibility Payment Worksheet. Skip question 3 and complete line 5 of the Shared Responsibility Payment Worksheet.

   2 ______ 0

*$283 is the 2018 national average premium for a bronze level health plan available through the Marketplace for one individual for one month.

3. Enter on line 4 of the Shared Responsibility Payment Worksheet the amount below that corresponds to the total number of number of people in your tax household. Then complete line 5 of the Shared Responsibility Payment Worksheet.

   - 1 person—$3,396
   - 2 people—$6,792
   - 3 people—$10,188
   - 4 people—$13,584
   - 5 or more people—$16,980

Shared Responsibility Payment Worksheet

Use this worksheet if you are referred here from the Shared Responsibility Payment flowchart or from Worksheet A or B. If everyone in your tax household had either minimum essential coverage or a coverage exemption for every month during 2018, stop here. You don't owe a shared responsibility payment.

Complete Step 1		
1. Enter the flat dollar amount. (From Step 2, question 4 or Worksheet A, line 7)	**1**	0
Complete Step 3		
2. Enter the percentage income amount. (From Step 4, question 7 or Worksheet B, line 14)	**2**	0
3. Enter the larger of line 1 or line 2	**3**	0
Complete Step 5		
4. Enter the National Average Bronze Plan Premium. (From Step 5, question 2 or 3)	**4**	0
5. Enter the smaller of line 3 or line 4 here and on Schedule 4 (Form 1040), line 61. **This is your shared responsibility payment**	**5**	0

Worksheet A

Use this worksheet if you were referred here from Step 1 under *Shared Responsibility Payment*. After completing the worksheet, **go to Step 3** under *Shared Responsibility Payment*. If everyone in your tax household had either minimum essential coverage or a coverage exemption for every month during 2018, stop here. You don't owe a shared responsibility payment.

Complete the monthly columns by placing "Xs" in each month in which you or another member of your tax household had neither minimum essential coverage nor a coverage exemption.

Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1. Add the total number of Xs in a month. If 5 or more, enter 5	0	0	0	0	0	0	0	0	0	0	0	0
2. Add the total number of Xs in a month for individuals 18 or over*												
3. Enter one-half the number of Xs in a month for individuals under 18*												
4. Add lines 2 and 3 for each month	0	0	0	0	0	0	0	0	0	0	0	0
5. Multiply line 4 by $695 for each month. If $2,085 or more, enter $2,085	0	0	0	0	0	0	0	0	0	0	0	0

6. Add the amounts for each month on line 5 0

7. Divide line 6 by 12.0. This is your flat dollar amount. **Enter this amount on line 1 of the Shared Responsibility Payment Worksheet** 0

8. Add the total number of Xs entered for each month on line 1. **Go to Step 3** 0

*For purposes of figuring the shared responsibility payment, an individual is considered under 18 for an entire month if he or she didn't turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born.

Worksheet B

Don't complete this worksheet unless you were directed here in Step 4 under Shared Responsibility Payment.

For each month, you must determine if the amount on line 5 of Worksheet A is less than the amount on line 7 of Step 4 under *Shared Responsibility Payment.* *	(a) Enter the amount from line 5 of Worksheet A	(b) Enter the amount from Step 4, line 7	(c) Enter the larger of column (a) or column (b)
1. January	0	0	0
2. February	0	0	0
3. March	0	0	0
4. April	0	0	0
5. May	0	0	0
6. June	0	0	0
7. July	0	0	0
8. August	0	0	0
9. September	0	0	0
10. October	0	0	0
11. November	0	0	0
12. December	0	0	0
13. Add the amounts in column (c)			0
14. Divide line 13 by 12.0. **Enter the result on lines 2 and 3 of the Shared Responsibility Payment Worksheet. Go to Step 5**			0

*If the amount on line 1 of Worksheet A is -0- for any month, leave all columns of this worksheet blank for that month.

Filing Thresholds for Most People

IF your filing status is...	AND at the end of 2018 you were*...	THEN you must file a tax return if your gross income** was at least...
Single	Under 65	$12,000
	65 or older	$13,600
Head of household	Under 65	$18,000
	65 or older	$19,600
Married filing jointly***	Under 65 (both spouses)	$24,000
	65 or older (one spouse)	$25,300
	65 or older (both spouses)	$26,600
Married filing separately	Any age	$5
Qualifying widow(er)	Under 65	$24,000
	65 or older	$25,300

*If you were born on January 1, 1954, you are considered to be age 65 at the end of 2018. (If your spouse died in 2018 or if you are preparing a return for someone who died in 2018, see Pub. 501.)

**Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States. It also includes gain from the sale of your main home, even if you can exclude part or all of it. Include only the taxable part of social security benefits (Form 1040, line 5b). Also include gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

***If you didn't live with your spouse at the end of 2018 (or on the date your spouse died) and your gross income was as least $5, you must file a return regardless of your age.