

Publication	Page	Change
P4012	EXT-5 and 6	Replaced. Print updated Publication 4731-A from this publication and replace.
P4012	ACA-1	Under heading "Remember," first bullet changed to: Each person in the tax household should be screened individually to determine in which months the person has coverage, is eligible for an exemption, or is subject to a shared responsibility payment.
P4012	ACA-4	Page replaced with new Minimum Essential Coverage chart.
P4012	ACA-6	Page replaced with new Coverage Exemptions chart.
P4012	ACA-9	Line A: Affordability threshold, fourth box changed to: The portion of required contribution for employer-sponsored coverage paid through a salary reduction arrangement and excluded from gross income (if applicable).
P4012	ACA-9	Line B Plan Cost, under "Yes there is an offer of coverage," middle column, last row changed to: Are all of the following true: (1) individual offers of self-only coverage are affordable (i.e., less than 8.05% of household income), BUT (2) their combined cost is greater than 8.05% of household income, AND (3) no family coverage is offered for less than 8.05% of household income?
P4012	ACA-11	Replaced page with new applicable figure chart.
P4012	ACA-13	2014 Poverty Lines for the 48 Contiguous States and the District of Columbia, amount for 6 persons, 100% Poverty Line changed to: \$31,970
P4012	ACA-13	2014 Poverty Lines for Hawaii, amount for 1 person, 400% Poverty Line changed to: \$53,680
P4012	ACA-14	Left side, 2nd gray box changed to: Flat dollar amount (cannot exceed \$975, which is 300% of applicable dollar amount for 2015)
P4012	ACA-15	Right side, 2nd box, 2nd paragraph changed to: SLCSP lookup tools are available at the state Marketplace websites or www.Healthcare.gov . If there was no APTC some states that don't provide tax tools are reporting an amount in this column that is based on all enrolled individuals and not only individuals in the coverage family. If not all enrolled individuals are in the coverage family and there is an amount in this column use the state Marketplace SLCSP tool, or if the Marketplace does not have a SLCSP tool, call the Marketplace to obtain a correct SLCSP premium.
P4012	ACA-16	Right side, 1st box changed to: Check here if taxpayer is Married Filing Separately but cannot file a joint return because of spousal abuse or abandonment in the last year. See Form 8962 Instructions for details.
P4012	ACA-16	Right side, 2nd box changed to: If a taxpayer is Married Filing Separately and is not eligible for relief, he/she must repay APTC, subject to the repayment limitation. Enter the APTC amounts in column F.

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P4012	ACA-16	Right side, 6th box, 1st paragraph changed to: Line 11 or Lines 12-23: Complete line 11 if Form 1095-A shows the same monthly amounts for all 12 months and the taxpayer's SLCSF is the same for each month of the year. Otherwise, complete lines 12-23. Do not complete both.
P4012	ACA-16	Right side, 7th box changed to: Line 26: The net premium tax credit a taxpayer can claim (the excess of the taxpayer's premium tax credit over APTC).
P4012	ACA-16	Right side, 8th box, 1st paragraph changed to: The amount of excess APTC (amount by which APTC exceeds the taxpayer's premium tax credit) that needs to be repaid. Because there is a repayment limitation, all of the excess APTC may not have to be repaid.
P4012	ACA-17	Page replaced with new Shared Policy Allocation table.
P4012	ACA-18	Page replaced with new Alternative Calculation for Year of Marriage Eligibility table.
P4012	B-1	Footnote 5 changed to: You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person (use the table on page B-3) and meet the other tests to be eligible to file as a head of household.
P4012	B-2	Footnote 2 changed to: You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person (use the table on page B-3) and meet the other tests to be eligible to file as a head of household.
P4012	B-2	Step 2, changed to: If NO, go to Step 3 ²
P4012	C-5	Footnote 2, 1st sentence, changed to: A child is considered to have lived with you during periods of time when one of you, or both, are temporarily absent due to special circumstances such as illness, education, business, vacation, military service, or detention in a juvenile facility.
P4012	D-19	Capital Gain or Loss Transactions Worksheet column (f) code changed to H.
P4012	D-33	Replaced. Print updated Publication 4731 from this publication and replace.

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P4012	G-6	Bottom of page, 4th bullet changed to: A contribution to a traditional or Roth IRA (including a myRA) qualifies for this credit, but may not appear on any taxpayer document. Remember to review the expenses section on page 2 of the Intake and Interview Sheet and ask taxpayers if they made any IRA contributions.
P4012	G-7	Note, 1st bullet changed to: Traditional or Roth IRAs (including myRAs)
P4012	K-12	3rd paragraph, changed URL to: https://secure.ssa.gov/RIL/SiView.do
P4012	M-1	Note 1 changed to: Advise taxpayers that the amended return should not be filed until all original refunds have been received. A refund on an amended return cannot be direct deposited; a check is mailed to the taxpayer. If there is a balance due on the current year amended return, filing by the April due date will reduce penalties.
P4491	1-2	1st gray box, inserted a "Caution" icon
P4491	7-3	Exceptions to the Residency Test, 1st paragraph changed to: The child is considered to have lived with the taxpayer during periods of time when either the child or the taxpayer is temporarily absent due to illness, education, business, vacation, military service, or detention in a juvenile facility.
P4491	27-2	What are eligible contributions for the purpose of the retirement savings contributions credit?, 1st bullet changed to: Traditional or Roth IRA (including a myRA) contributions (other than rollover contributions)
P4491	27-2	What may reduce an eligible contribution for purposes of the credit?, 1st bullet changed to: Traditional or Roth IRAs (including myRAs)
F6744	78	Year of birth for Logan Floyd changed to 2003.