

Worksheet B

Do not complete this worksheet unless you were directed here in Step 4 under Individual Shared Responsibility Penalty.

For each month, you must determine if the amount on line 5 of Worksheet A is less than the amount on line 5 of Step 4 under Individual Shared Responsibility Penalty.*

Name	(a)* Enter the amount from line 5 of Worksheet A	(b)* Enter the amount from Step 4, line 5	(c)* Enter the larger of column (a) or column (b)
1. January			
2. February			
3. March			
4. April			
5. May			
6. June			
7. July			
8. August			
9. September			
10. October			
11. November			
12. December			
13. Add the amounts in column (c)			
14. Divide line 13 by 12.0. Enter the result on line 2 and line 3 of the Individual Shared Responsibility Penalty Worksheet. Go to Step 5.			
*If the amount on line 1 of Worksheet A is -0- for any month, leave all columns of this worksheet blank for that month.			