



## Samaritan Members who are residents of California

This is a reminder regarding the state of California's new law requiring residents to purchase qualifying health insurance, and the special provision for members of sharing ministries like Samaritan Ministries. This new law requires residents to document their compliance when filing each year's California tax return to avoid paying a health care Shared Responsibility Penalty. Residents of California must provide this documentation by completing "[Form FTB 3853](#)," a tax form that must be enclosed with your [Form 540](#), California Resident Income Tax Return. Below, you will find detailed instructions and a sample of completed Sides 1 and 3 of Form 540 and a sample of Side 1 and Side 2 of Form FTB 3853. Please also be sure to consult [FTB 3853 Instructions](#).

### Tax Year 2020 Instructions for Form FTB 3853 for Samaritan members

- **At the top of Form FTB 3853:** Enter your name(s) as entered on your California tax return and Social Security Number or Individual Taxpayer Identification Number (ITIN).

#### Part I:

- List all members of your applicable household whether they have an exemption or not. The responsible individual whose name appears on the California Tax return should be listed on line 1. (Detailed instructions for this section can be found starting on page 5 of FTB 3853 Instructions.) Members of health care sharing ministries generally do **not** need to fill out a Religious Conscience Exemption application or acquire an Exemption Certificate Number (ECN) through the Marketplace. This exemption is only for members of certain religious sects that hold to Christian Scientist-like beliefs regarding medical care. If you complete the application and later receive medical care, you may be fined.

**Part II:** See FTB 3853 Instructions if this section is applicable to your situation.

#### Part III:

- Enter your name and SSN or ITIN at the top of the page.
- Enter the full name of all members of your applicable household in the same order as in Part I.
- Enter the Exemption Code (this will be "F" for members of a health care sharing ministry — see Page 3 of FTB 3853 Instructions for exemption codes) for each member of the applicable household. Enter the Exemption **Code F** in Column A for each member of the household that was a member of a health care sharing ministry

This is an informational service only for members of SMI and is not tax advice. For tax advice, please contact your tax adviser.

**for a full year** and leave columns B through M blank. If the exemption code does not apply to the entire year, leave column A blank and enter the appropriate code in the column for each applicable month for each individual listed. If a code is not entered in column A, a code(s) MUST be entered for each month from January through December, columns B through M.

- See page 6 of FTB 3853 Instructions for full instructions for completing Part III.

If you have more dependents than space allows in Parts I and III, print or make a second copy of Sides 1 and 2 of FTB 3853; be sure to enter your name as it appears on your California tax return and your SSN or ITIN at the top, and then continue by listing your remaining dependents.

#### Part IV:

- Enter your Individual Shared Responsibility Penalty amount. (See Page 13 of FTB 3853 Instructions.) If everyone in your applicable household was a member of a health care sharing ministry (Exemption Code F) for the full 2020 tax year, this amount should be \$0. However, if you had any other qualifying health coverage, were without health coverage, and/or were not a member of a health care sharing ministry for any part of 2020, you will need to follow the steps in Worksheets A as laid out in FTB 3853 Instructions to determine if you owe an Individual Shared Responsibility Penalty amount.
- The Individual Shared Responsibility Penalty amount must be entered on Line 92 of Form 540 (Line 91 of Form 540NR for part-year residents; Line 27 of 540 2EZ).

### Tax year 2020 Instructions for Form 540 (full-year residents of California) for Samaritan members

- Complete all sections of Form 540 as applicable to your situation.
- Enter the Individual Shared Responsibility Penalty amount from Line 1 of Part IV of Form FTB 3853 on Line 92.)

If you have general questions regarding health care sharing ministries and taxes, please contact us at [taxquestion@samaritanministries.org](mailto:taxquestion@samaritanministries.org). For more specific tax questions, please consult your tax adviser.

TAXABLE YEAR \_\_\_\_\_

FORM \_\_\_\_\_

# 2020 California Resident Income Tax Return

# 540

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2021.

Your first name <b>JOE</b>	Initial <b>E</b>	Last name <b>PERSON</b>	Suffix	Your SSN or ITIN <b>012-34-5678</b>	<input type="checkbox"/> A  <input type="checkbox"/> R  <input type="checkbox"/> RP
If joint tax return, spouse's/RDP's first name <b>JANE</b>	Initial <b>D</b>	Last name <b>PERSON</b>	Suffix	Spouse's/RDP's SSN or ITIN <b>001-23-4567</b>	
Additional information (see instructions)				PBA code	
Street address (number and street) or PO box <b>123 ANY STREET</b>			Apt. no./ste. no.	PMB/private mailbox	
City (If you have a foreign address, see instructions) <b>ANYWHERE</b>			State <b>CA</b>	ZIP code <b>00000</b>	
Foreign country name	Foreign province/state/country		Foreign postal code		

<b>Date of Birth</b>	Your DOB (mm/dd/yyyy) ● <b>01/03/1800</b>	Spouse's/RDP's DOB (mm/dd/yyyy) ● <b>01/02/1800</b>
	<b>Prior Name</b>	Your prior name (see instructions) ● _____

**Principal Residence**

Enter your county at time of filing (see instructions)  
● \_\_\_\_\_

If your address above is the same as your principal/physical residence address at the time of filing, check this box ... ●

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.) ● _____	Apt. no./ste. no. ● _____
City ● _____	State ZIP code ● _____ ● _____

If your California filing status is different from your federal filing status, check the box here .....

**Filing Status**

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
2 <input checked="" type="checkbox"/> Married/RDP filing jointly. See inst.	5 <input type="checkbox"/> Qualifying widow(er). Enter year spouse/RDP died. _____ See instructions. _____
3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. _____	

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst. .... ●  **6**

**Exemptions**

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 <b>Personal:</b> If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. ● <input type="checkbox"/> X \$124 = ● \$ _____
8 <b>Blind:</b> If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2..... ● <input type="checkbox"/> X \$124 = ● \$ _____
9 <b>Senior:</b> If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ..... ● <input type="checkbox"/> X \$124 = ● \$ _____

Your name: JOE E, PERSON Your SSN or ITIN: 012-34-5678

<b>Special Credits</b>	45	To claim more than two credits. See instructions. Attach Schedule P (540) . . . . .	<input type="radio"/>	45	<input type="text"/>	<input type="text"/>	.00
	46	Nonrefundable Renter's Credit. See instructions . . . . .	<input type="radio"/>	46	<input type="text"/>	<input type="text"/>	.00
	47	Add line 40 through line 46. These are your total credits . . . . .	<input checked="" type="radio"/>	47	<input type="text"/>	<input type="text"/>	.00
	48	Subtract line 47 from line 35. If less than zero, enter -0- . . . . .	<input checked="" type="radio"/>	48	<input type="text"/>	<input type="text"/>	.00

<b>Other Taxes</b>	61	Alternative Minimum Tax. Attach Schedule P (540) . . . . .	<input type="radio"/>	61	<input type="text"/>	<input type="text"/>	.00
	62	Mental Health Services Tax. See instructions . . . . .	<input type="radio"/>	62	<input type="text"/>	<input type="text"/>	.00
	63	Other taxes and credit recapture. See instructions . . . . .	<input type="radio"/>	63	<input type="text"/>	<input type="text"/>	.00
	64	Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions. . . . .	<input type="radio"/>	64	<input type="text"/>	<input type="text"/>	.00
	65	Add line 48, line 61, line 62, line 63, and line 64. This is your total tax . . . . .	<input type="radio"/>	65	<input type="text"/>	<input type="text"/>	.00

<b>Payments</b>	71	California income tax withheld. See instructions . . . . .	<input type="radio"/>	71	<input type="text"/>	<input type="text"/>	.00
	72	2020 CA estimated tax and other payments. See instructions . . . . .	<input type="radio"/>	72	<input type="text"/>	<input type="text"/>	.00
	73	Withholding (Form 592-B and/or 593). See instructions . . . . .	<input type="radio"/>	73	<input type="text"/>	<input type="text"/>	.00
	74	Excess SDI (or VPD) withheld. See instructions . . . . .	<input type="radio"/>	74	<input type="text"/>	<input type="text"/>	.00
	75	Earned Income Tax Credit (EITC) . . . . .	<input type="radio"/>	75	<input type="text"/>	<input type="text"/>	.00
	76	Young Child Tax Credit (YCTC). See instructions . . . . .	<input type="radio"/>	76	<input type="text"/>	<input type="text"/>	.00
	77	Net Premium Assistance Subsidy (PAS). See instructions . . . . .	<input type="radio"/>	77	<input type="text"/>	<input type="text"/>	.00
	78	Add line 71 through line 77. These are your total payments. See instructions . . . . .	<input checked="" type="radio"/>	78	<input type="text"/>	<input type="text"/>	.00

<b>Use Tax</b>	91	<b>Use Tax.</b> Do not leave blank. See instructions . . . . .	<input type="radio"/>	91	<input type="text"/>	<input type="text"/>	.00
	If line 91 is zero, check if:		<input type="checkbox"/>	No use tax is owed.	<input type="checkbox"/>	You paid your use tax obligation directly to CDTFA.	

<b>ISR Penalty</b>	92	Individual Shared Responsibility (ISR) Penalty. See instructions . . . . .	<input type="radio"/>	92	<input type="text"/>	<input type="text"/>	.00
	<input checked="" type="radio"/> Full-year health care coverage. <span style="color: red; font-size: small;">IMPORTANT: Samaritan Ministries is not insurance so it is not considered "minimal essential coverage." Check this box only if you had qualifying health care coverage for all of 2020.</span>						

<b>Overpaid Tax/Tax Due</b>	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . . . .	<input checked="" type="radio"/>	93	<input type="text"/>	<input type="text"/>	.00
	94	<b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91 . . . . .	<input checked="" type="radio"/>	94	<input type="text"/>	<input type="text"/>	.00
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. . . . .	<input checked="" type="radio"/>	95	<input type="text"/>	<input type="text"/>	.00
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, then subtract line 93 from line 92. . . . .	<input checked="" type="radio"/>	96	<input type="text"/>	<input type="text"/>	.00

TAXABLE YEAR

# Health Coverage Exemptions and Individual Shared Responsibility Penalty

CALIFORNIA FORM

**2020**

**3853**

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on your California tax return

JOE E PERSON

SSN or ITIN

012-34-5678

**Part I Applicable Household Members.** List all members of your applicable household whether or not they have an exemption or an Exemption Certificate Number (ECN) granted by the Marketplace. See instructions.

	First Name	Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
1	JOE	D	012-34-5678	01/03/1800	\$65,000
	PERSON		ECN 1	ECN 2	ECN 3
2	JANE	E	001-23-4567	01/02/1800	
	PERSON		ECN 1	ECN 2	ECN 3
3					
			ECN 1	ECN 2	ECN 3
4					
			ECN 1	ECN 2	ECN 3
5					
			ECN 1	ECN 2	ECN 3
6					
			ECN 1	ECN 2	ECN 3
7					
			ECN 1	ECN 2	ECN 3
8					
			ECN 1	ECN 2	ECN 3
9					
			ECN 1	ECN 2	ECN 3
10					
			ECN 1	ECN 2	ECN 3
11					
			ECN 1	ECN 2	ECN 3
12					
			ECN 1	ECN 2	ECN 3

**Part II Coverage Exemption Claimed on Your Tax Return for Your Household**

1 If you are claiming a coverage exemption because your applicable household income or gross income is below the filing threshold, check the box here. See instructions.

see page 5 & 6 of FTB 3853 Instructions

Your Name: JOE PERSON

Your SSN or ITIN: 012-34-5678

**Part III Coverage and Exemptions Claimed on Your Tax Return for Individuals.** If you and/or a member of your applicable household are reporting any coverage or are claiming exemptions for the tax year, complete Part III. See instructions.

**Coverage and Exemption Codes**

		(a) Full-year	(b) Jan	(c) Feb	(d) Mar	(e) Apr	(f) May	(g) June	(h) July	(i) Aug	(j) Sept	(k) Oct	(l) Nov	(m) Dec
1	First Name JOE	F	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial E		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name PERSON	F	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	First Name JANE	F	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial D		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name PERSON	F	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	First Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	First Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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5	First Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	First Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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	Last Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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7	First Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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8	First Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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	Last Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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9	First Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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	Last Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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10	First Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11	First Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12	First Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Part IV Individual Shared Responsibility Penalty**

1 Your Individual Shared Responsibility Penalty. Enter on Form 540, line 92; Form 540NR, line 91; or Form 540 2EZ, line 27. See instructions. **1.**