

**Health Coverage Tax Credit**

▶ Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.

▶ Information about Form 8885 and its instructions is at [www.irs.gov/form8885](http://www.irs.gov/form8885).

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Recipient's social security number

**Before you begin:** See **Definitions and Special Rules** in the instructions.**Do not** complete this form if you can be claimed as a dependent on someone else's 2013 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit**

- 1** Check the boxes below for each month in 2013 ~~all~~ that the following statements were ~~true~~ on the **first day** of that month.
- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
  - You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
  - You were ~~not~~ enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
  - You were ~~not~~ enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
  - You were ~~not~~ enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
  - You were ~~not~~ imprisoned under federal, state, or local authority.
  - Your employer ~~did not~~ pay 50% or more of the cost of coverage.
  - You ~~did not~~ receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

<input type="checkbox"/> January	<input type="checkbox"/> February	<input type="checkbox"/> March	<input type="checkbox"/> April	<input type="checkbox"/> May	<input type="checkbox"/> June
<input type="checkbox"/> July	<input type="checkbox"/> August	<input type="checkbox"/> September	<input type="checkbox"/> October	<input type="checkbox"/> November	<input type="checkbox"/> December

**Part II Health Coverage Tax Credit**

- 2** Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions). ~~Do not~~ include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency ~~Grant or loan~~. ~~Do not~~ include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1 . . .



**You must attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.**

- 3** Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 . . . . . **3**
- 4** Subtract line 3 from line 2. If zero or less, ~~stop~~; you cannot take the credit . . . . . **4**
- 5** **Health Coverage Tax Credit** you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 5 for more details. Otherwise, multiply the amount on line 4 by 72.5% (.725). Enter the result here and on Form 1040, line 71 (check box **c**); Form 1040NR, line 67 (check box **c**); Form 1040-SS, line 10; or Form 1040-PR, line 10 . . . . . **5**

For Paperwork Reduction Act Notice, see your tax return instructions.

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Form **8885** (2013)