

Health Coverage Tax Creditr **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**r **Information about Form 8885 and its instructions is at 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~~ **if** the following statements were **true** on the **first day** of that month.
- ~~You~~ 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~~ 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~~ 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~~ You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- ~~You~~ 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~~ You were **not** imprisoned under federal, state, or local authority.
- ~~Your employer~~ Your employer **did not** pay 50% or more of the cost of coverage.
- ~~You~~ 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~~ **Do not** include on line 2 any qualified health insurance premiums paid to U.S. Treasury HCTC for any insurance premiums on coverage that was actually paid for with a National Emergency ~~Grant or loan~~ **Grant or loan**. ~~Do not~~ **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
- 4 Subtract line 3 from line 2. If zero or **less**, you cannot take the credit
- 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

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

Cat. No. 34641D

Form **8885** (2013)