

Health Coverage Tax Credit

OMB No. 1545-0074

▶ **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.****2015**
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 2015 tax return.**Part I Election To Take the Health Coverage Tax Credit**

1 Check the box below for the first month in your tax year that you elect to take the Health Coverage Tax Credit. **All** of the following statements must be **true** on the **first day** of that month. You must also check the box for each month after your election month that **all** of 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, including a qualified health plan purchased through a Health Insurance Marketplace (also known as an Exchange), for which the premiums were paid by you or through advance payment of the premium tax credit.
- 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.

Note: You **cannot** take the premium tax credit for any month you check a box below for the same coverage. Consider whether the health coverage tax credit you elect will be more than any premium tax credit that you could take without the election. You **cannot** change the election once it is made. See **Participants in a Health Insurance Marketplace** in the instructions.

- | | | | | | |
|----------------------------------|-----------------------------------|------------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| <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. Treat advance payments of the premium tax credit paid to the Health Insurance Marketplace as paid by you. See the instructions before you complete line 2. **Do not** include on line 2 any insurance premiums on coverage that was actually paid for with a National Emergency Grant



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, **stop**; you cannot take the credit

5 Health Coverage Tax Credit. Multiply the amount on line 4 by 72.5% (0.725). Enter the result here and on Form 1040, line 73 (check box **c**); Form 1040NR, line 69 (check box **c**); Form 1040-SS, line 10; or Form 1040-PR, line 10

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