

Health Coverage Tax Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**
▶ **Go to www.irs.gov/Form8885 for instructions and the latest information.**

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 2017 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 (HCTC). **All** of the following statements must be **true** as of 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** as of 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) payee; or you were a qualifying 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 HCTC-qualified health insurance coverage for which you paid the entire premiums, or your portion of the premiums, directly to your health plan.
 - 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 or your spouse's employer (or former employer) **did not** pay 50% or more of the cost of coverage.

- | | | | | | |
|----------------------------------|-----------------------------------|------------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| <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 HCTC-qualified health insurance coverage for the months checked on line 1 (see instructions). Do not include on line 2 any insurance premiums paid to "U.S. Treasury-HCTC"	2	
	CAUTION 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 HCTC-qualified health insurance coverage for the months checked on line 1	3	
4	Subtract line 3 from line 2. Enter the result, but not less than zero	4	
5	Health Coverage Tax Credit. If you received the benefit of the advance monthly payment program for 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% (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	5	