Form **8885**	**Health Coverage Tax Credit**	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**	**20**09 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** that begin on page 2.

⚠️ **CAUTION** **Do not** complete this form if you can be claimed as a dependent on someone else's 2009 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 2009 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 trade adjustment assistance (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.

- You were covered by a qualified health insurance plan for which you paid the premiums, or your portion of the premiums, directly to your health plan (including months for which you paid premiums to "U.S. Treasury–HCTC").

- You were **not** enrolled in Medicare Part A or enrolled in Medicare Part B.

- 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.

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June

☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

Part II Health Coverage Tax Credit

		Column A January – April		Column B May – December	
2	Enter in each column the amount paid for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions on page 3). **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. Also, **do not** include any advance (monthly) payments from Form 1099-H, box 1 . . . . **2**				
	⚠️ **CAUTION** *You **must** attach the required documents listed on pages 3 and 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*				
3	Enter in each column 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 that are included under the heading for the column **3**				
4	Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, **stop**; you cannot take the credit **4**				
5	Applicable percentage **5**	.65		.80	
6	Multiply the amount on line 4 in each column by the applicable percentage shown on line 5 for that column **6**				
7	**Health Coverage Tax Credit.** If you received an advance payment for any month not checked on line 1, see the instructions for line 7 on page 4. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 70 (check box **d**); Form 1040NR, line 64 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9 . . . . **7**				

For Paperwork Reduction Act Notice, see page 4.	Cat. No. 34641D	Form **8885** (2009)