

Health Coverage Tax Credit

Department of the Treasury
Internal Revenue Service

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

2019
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 2019 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 also must 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 or to "US 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 or your spouse's employer (or former employer) **did not** pay 50% or more of the cost of coverage.

- January February March April May June
 July August September October November 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 "US Treasury-HCTC" or any advance monthly payments made on your behalf as shown on Form 1099-H or any insurance premiums you paid for which you received a reimbursement of the HCTC during the year by filing Form 14095

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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

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4 Subtract line 3 from line 2. Enter the result, but not less than zero

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5 Health Coverage Tax Credit. If you received the benefit of the advance monthly payment program for any month not checked on line 1 or received a reimbursement of the HCTC during the year by filing Form 14095 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 Schedule 3 (Form 1040 or 1040-SR), line 13 (check box **c**); Form 1040-NR, line 69 (check box **c**); Form 1040-SS, line 10; or Form 1040-PR, line 10

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