

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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.



Do not complete this form if you can be claimed as a dependent on someone else's 2004 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 2004 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 recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
 - You were covered by a qualified health insurance plan for which you paid the premiums.
 - You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
 - You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
 - You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
 - You were **not** imprisoned under Federal, state, or local authority.
 - You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).

- January February March April May June
 July August September October November December

Part II Health Coverage Tax Credit

2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1

Note. You **must** attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).

3 Enter the total amount of any **(a)** Archer MSA distributions used to pay amounts included on line 2 and **(b)** National Emergency Grants you received for health insurance in 2004

4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit

5 Multiply line 4 by 65% (.65) and enter the result

6 Advance payments, if any, from Form 1099-H, box 1

7 **Health coverage tax credit.** Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 69, or Form 1040NR, line 63, and check box **c** on that line

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