



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.19.3

JULY 26, 2017

EFFECTIVE DATE

(07-26-2017)

PURPOSE

- (1) This transmits obsolete Internal Revenue Manual (IRM) 25.19.3, Health Coverage Tax Credit (HCTC), Eligibility.

MATERIAL CHANGES

- (1) The program that IRM 25.19.3 used to supported is defunct, and the IRM now serves no practical purpose and has no users. Except for the manual transmittal all content has been removed from this IRM.

EFFECT ON OTHER DOCUMENTS

IRM 25.19.3 dated 09/01/2008 is obsolete on the effective date.

AUDIENCE

Frontline employees (Internal Revenue Service and Customer Contact Centers) responsible for answering HCTC inquiries and providing payments

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