



## **Caution: *DRAFT—NOT FOR FILING***

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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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

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.

- 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 "U.S. Treasury-HCTC" . . . . .

**2**



**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**