



Department of the Treasury  
Internal Revenue Service

## Notice 1316

(December 2002)

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### Eligible Trade Adjustment Assistance (TAA) and Alternative TAA Recipients

You are receiving this notice because you have been identified as an eligible trade adjustment assistance (TAA) or alternative TAA recipient. **Form 8887**, Health Insurance Credit Eligibility Certificate, should be mailed to you from your state by February 18, 2003. **Be sure to keep Form 8887 for your records.** As an eligible TAA or alternative TAA recipient, you may qualify to take a new refundable tax credit on **Form 8885**, Health Insurance Credit for Eligible Recipients. We have enclosed two copies of Form 8885 for your convenience. Because this credit is refundable, you should file a tax return even if you do not otherwise have to file or pay income tax. If you have any questions about completing Form 8885, please call us at 1-800-829-1040.

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