

***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](http://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.

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)	Recipient's social security number
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**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 2008 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 2008 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 (ATAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
  - You were covered by a qualified health insurance plan for which you paid the premiums, or your portion of the premiums, directly to your health plan.
  - You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
  - You were **not** enrolled in Medicaid or the State Children's Health Insurance Program (SCHIP).
  - You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (CHAMPUS/TRICARE).
  - You were **not** imprisoned under federal, state, or local authority.
  - You were **not** covered by any employer-sponsored health insurance plan (see the instructions for line 1 on page 3).
- January     February     March     April     May     June  
 July     August     September     October     November     December

**Part II Health Coverage Tax Credit**

<p>2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). <b>Do not</b> include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, <b>do not</b> include any advance monthly payments from Form 1099-H, box 1 . . . . .</p>	<b>2</b>	
<div style="border: 2px solid black; border-radius: 15px; padding: 10px; display: inline-block;"> <p style="margin: 0;">You <b>must</b> attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.</p> </div>		
<p>3 Enter the total amount of any Archer MSA and health savings account distributions used to pay for qualified health insurance coverage for all months checked on line 1 . . . . .</p>	<b>3</b>	
<p>4 Subtract line 3 from line 2. If zero or less, <b>stop</b>; you cannot take the credit . . . . .</p>	<b>4</b>	
<p>5 <b>Health coverage tax credit.</b> Multiply line 4 by 65% (.65). Enter the result here and on Form 1040, line 69 (check box <b>c</b>); Form 1040NR, line 63 (check box <b>c</b>); Form 1040-SS, line 9; or Form 1040-PR, line 9 . . . . .</p>	<b>5</b>	