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| <b>TRAINING AND EMPLOYMENT<br/>NOTICE</b> | <b>NO.</b><br>10-19, Change 1    |
|   | <b>DATE</b><br>December 31, 2019 |

**TO:** STATE WORKFORCE AGENCIES  
STATE WORKFORCE LIAISONS  
AFFILIATE AMERICAN JOB CENTER MANAGERS  
COMPREHENSIVE AMERICAN JOB CENTER MANAGERS  
STATE WORKFORCE ADMINISTRATORS  
STATE AND LOCAL WORKFORCE BOARD CHAIRS AND DIRECTORS  
STATE LABOR COMMISSIONERS  
STATE UI DIRECTORS  
RAPID RESPONSE COORDINATORS  
TRADE ADJUSTMENT ASSISTANCE LEADS

**FROM:** JOHN PALLASCH   
Assistant Secretary

**SUBJECT:** Extension of the Health Coverage Tax Credit (HCTC) Program for Eligible Trade Adjustment Assistance (TAA) Recipients and Eligible Alternative TAA and Reemployment TAA (ATAA/RTAA) Recipients or Eligible Pension Benefit Guaranty Corporation (PBGC) Recipients

1. **Purpose.** To provide information and expand awareness of the extension of the HCTC Program, to advise States in assisting job seekers and workers, and to cancel, effective immediately, Training and Employment Notice (TEN) No. 10-19.
2. **Action Requested.** States should advise eligible TAA recipients and eligible ATAA/RTAA recipients of the extension of the HCTC Program through December 31, 2020. States should continue to transmit individual HCTC eligibility records to the Internal Revenue Service (IRS). States should promptly ensure that appropriate staff and workforce partners are made aware of the contents of this notice.
3. **Summary and Background.**
  - a. Summary - The Employment and Training Administration (ETA) released TEN No. 10-19 on December 16, 2019, to provide information on the then impending expiration of the HCTC Program, and advise States about assisting job seekers and workers. Public Law 116-94, the *Further Consolidated Appropriations Act, 2020*, enacted on December 20, 2019, extended the HCTC Program through December 31, 2020.
  - b. Background - TEN No. 25-15 and Unemployment Insurance Program Letter (UIPL) No. 1-17, issued following the reinstatement of the HCTC by the Trade Adjustment Assistance Reauthorization Act of 2015, advise States of their responsibilities related

**EMPLOYMENT AND TRAINING ADMINISTRATION  
U.S. DEPARTMENT OF LABOR  
WASHINGTON, D.C. 20210**

to the HCTC Program and provide guidance on State data transmittals to the IRS regarding eligible TAA and ATAA/RTAA recipients for HCTC purposes. The most up-to-date information on the HCTC Program may be obtained from the IRS HCTC web site: [www.irs.gov/hctc](http://www.irs.gov/hctc).

4. **Change.** Since the HCTC Program has been extended through December 31, 2020, TEN No. 10-19 is hereby cancelled, effective immediately. States should continue to follow the previously issued HCTC Program operating guidance.
5. **Inquiries.** Visit [www.irs.gov/hctc](http://www.irs.gov/hctc) for updates on the HCTC Program. For all TAA-related inquiries, please contact your Regional Trade Coordinator.
6. **References.** Not Applicable.
7. **Attachment.** Not Applicable.