

Health Coverage Tax Credit (HCTC)

**Eligible Trade Adjustment Assistance (TAA) or Alternative TAA (ATAA) and
Reemployment TAA (RTAA) Recipient Status: Certification Document**

Date:

Eligibility Year: [2014 or 2015]

SSN:

First Name:

Last Name:

Claimant Address:

You have been identified as an eligible TAA or ATAA/RTAA recipient for purposes of applying for the Health Coverage Tax Credit (HCTC) that is administered by the Internal Revenue Service (IRS). The Trade Preferences Extension Act of 2015 (Public Law 114-27), enacted June 29, 2015, extended and modified the HCTC program that had expired on January 1, 2014. As a displaced worker who has been certified by the State of [state name] to be an eligible TAA or ATAA/RTAA recipient under the TAA program, you may be eligible to apply for this tax credit. Also, under certain circumstances, your spouse and/or dependents under the age of 26 years may also be eligible for the HCTC.

To receive this credit, you must also have qualified health insurance that includes:

- (1) Coverage under a COBRA continuation provision;
- (2) Coverage under a group health plan available through the employment of your spouse where you pay more than 50 percent of the insurance premium;
- (3) Coverage under an employee benefit plan funded by a voluntary employees' beneficiary association (VEBA) that was established through the bankruptcy of your former employer;
- (4) Coverage obtained in the non-group (individual) health insurance market other than coverage offered through the Health Insurance Marketplace; or
- (5) Coverage under certain state-qualified health plans established prior to January 1, 2014.

If you have questions regarding HCTC you may contact the IRS. Only the IRS can determine whether you qualify for the HCTC. Please go to www.irs.gov/HCTC for further information on how to apply for this credit.