ARE YOU ELIGIBLE FOR THE HCTC?

Answer these questions for any month for which you want to claim the HCTC.

1 Are You:

Receiving TRA or UI Benefits under TAA?

or

Receiving ATAA benefits?

or

Receiving pension payments from the PBGC and between the ages of 55 and 65 and not eligible for Medicare?

YES → 2

NO → You are not currently eligible to receive the HCTC.

2 Are You:

Eligible for:

Medicare, or
US Military health benefits (TRICARE/ CHAMPUS)?

or

Enrolled in:

SCHIP, or
FEHBP, or
Medicaid, or
A health plan where you or your spouse's employer pays 50% or more of the cost?

YES → You are not currently eligible to receive the HCTC.

NO → 3

3 Are You:

Enrolled in or plan to enroll in one of the following qualified health plan options:

COBRA coverage, or

Non-group (individual) coverage, or

Spousal coverage, or

A health plan qualified by your state for the HCTC?

YES → **You May Be Eligible!**

NO → You are not currently eligible to receive the HCTC.

You May Be Eligible!

Call the Customer Contact Center at 1-866-628-4282 (HCTC) or TDD/TTY: 1-866-626-4282 to learn more about claiming the tax credit in advance or on your federal tax return and to learn about health plans that qualify for the HCTC. Additional requirements may also apply.

What if I don't know the answer to a question?

Call the Customer Contact Center toll-free at
1-866-628-4282 (HCTC) or TDD/TTY: 1-866-626-4282

Abbreviations

• **HCTC** - Health Coverage Tax Credit • **TRA** - Trade Readjustment Allowances • **UI** - Unemployment Insurance • **TAA** - Trade Adjustment Assistance • **ATAA** - Alternative Trade Adjustment Assistance • **PBGC** - Pension Benefit Guaranty Corporation • **SCHIP** - State Children's Health Insurance Program • **FEHBP** - Federal Employees Health Benefits Program • **COBRA** - Consolidated Omnibus Budget Reconciliation Act of 1985

HCTC Federal • State • Private Industry | Health Coverage Tax Credit

IRS Department of the Treasury Internal Revenue Service
Publication 4251 (Rev. 12-2004)
Catalog Number 37502H