Instructions for Form 13441-A, Health Coverage Tax Credit (HCTC) Monthly Registration and Update

Legislation was approved that extended the Health Coverage Tax Credit through 2021. The last eligible coverage month for HCTC is December 2021. The HCTC is not available for months starting with January 2022.

General Instructions

Please read carefully and follow the instructions below to complete Form 13441-A. **Write your Social Security Number at the top of each document** you are sending to the HCTC Program. Print or type your responses. To register for the Monthly HCTC, you must complete the following steps:

1. Collect the documents you will need to submit with your HCTC Monthly Registration and Update form. See the "Required Supporting Documents" section for a detailed list of the required documents.
2. Fill out the HCTC Monthly Registration and Update form.
3. Make a copy of the completed HCTC Monthly Registration and Update form and all required documents for your records.
4. Mail the completed HCTC Monthly Registration and Update form and all required documents to:
   a. Fax; to 855-250-1731.
      i. Don't send another copy by mail. Doing so could delay the processing of your form. Be sure to put your HCTC PIN or Last 4 of your SSN on each page you fax.
      ii. Include a cover sheet with the following: Date, Name, Your HCTC PIN or Name and Last 4 of your SSN.
   b. Password protect all attachments and Email; to wi.hctc.stakehldr.en@irs.gov.
      Caution: email is not always secure, it's highly suggested to password protect personal information, and send the password in a separate email.
   c. Mail; to: Internal Revenue Service
      Stop 6098 AUSC Austin,
      Texas 78741

   Due to high volumes, we can't send you an acknowledgment. Don't submit duplicate requests. Doing so could delay the processing of your form.

☐ 5. Check here if this is a new enrollment.
- Fill out the form completely.
- Provide the effective date of your health insurance policy as the effective date of coverage in Part 4: Health Plan Information.

☐ 6. Check here if this is a new enrollment and you are registering as a Qualifying Family Member.
- Fill out the form completely.
- Include the eligible recipient in HCTC Eligible Recipient name, in Part 1: Your General Information.
- Include your information as the first Family member in Part 3, Family Member Information.
- Provide the effective date of your health insurance policy as the effective date of coverage in Part 4: Health Plan Information.
- Enter the Qualifying Family Member's Name, in Part 4: Policy holder's name.

Note: Qualifying Family members of HCTC eligible individuals may receive the HCTC for up to **24 months** following the eligible individual's Medicare enrollment, death or divorce. For more information on Qualifying Family Member eligibility, see Form 8885 instructions under Qualifying Family Member.

☐ 7. Check here if you are updating your current monthly registration. When you are enrolled in the monthly HCTC Program, you must inform us of all changes that affect your eligibility, your family members and your health insurance cost.
- Complete Parts 1, 2, and 6 with current information to ensure timely processing of your form.
- Complete any fields which are changing in Parts 3, 4, or 5.
- If there are any changes to the information in Part 3 or Part 4, provide the effective date of the change as the effective date of coverage in Part 4: Health Plan Information.

Required Supporting Documents and Information

The following document is required to be submitted with your HCTC Monthly Registration and Update form. Review the required document checklist carefully. Caution: An incomplete form or missing documents will delay the processing of your registration.

☐ **A copy of your health insurance bill dated within the last 60 days that includes all of the following:**

- Your name
- Monthly premium amount
- Dates of coverage
- Health Plan name and phone number
- Health plan identification numbers
- Address for mailing your payments

If applicable, your bill must show the following:

- Dollar amount for family members who are not qualified for the HCTC
- Separate dollar amount for benefits that the HCTC does not cover *(such as separate dental or vision plans)*

Usually, your health insurance bill will have all this information on it. If it does not, you will need a letter or another document from your Health Plan that includes this information.

You should confirm with your Health Plan Provider or Third Party Administrator if applicable that they meet the IRS payment requirements through the Direct Deposit Program, including filing Form 3881, ACH Vendor/Miscellaneous Payment Enrollment - HCTC. The IRS requires this in order to make payments on your behalf.

Additional documents are required if you are enrolling as a Qualifying Family Member after any of the following:

- Eligible participant becomes Medicare eligible - A Medicare enrollment letter, Medicare card, or other evidence of Medicare eligibility.
- Death of the eligible participant: A death certificate which includes the date of death.
- Divorce from the eligible participant: A divorce decree or other similar legal document which includes the date of the divorce.

Note: Qualifying Family Members of HCTC eligible individuals may receive the HCTC for up to **24 months** following the eligible individual's Medicare enrollment, death or divorce. For more information on Qualifying Family Member eligibility, see Form 8885 instructions under Qualifying Family Member.

Next Steps

Please note that once you mail the HCTC Monthly Registration and Update form, it can take up to 6 weeks (if all requirements are met) before you receive registration confirmation.

During this time, you must continue to pay 100% of your health insurance bills directly to your health plan and keep records of your payments. You can claim the yearly tax credit for these and any months that you met all eligibility requirements and made payments directly to a qualified health plan on your federal income tax return.

Once you receive your registration confirmation, notify the HCTC AMP program of any changes by submitting an updated Form 13441-A, HCTC Monthly Registration and Update form.

File Form 8885, Health Coverage Tax Credit, with your annual federal tax return by the due date (including any extensions) to confirm the months you elected to take the monthly HCTC. Failing to make a timely election will require you to repay as an additional tax all Advance Monthly Payment amounts and all reimbursements of the HCTC you received because you filed Form 14095, The Health Coverage Tax Credit (HCTC) Reimbursement Request.

For the latest information about developments related to the Health Coverage Tax Credit and its instructions, such as legislation enacted after these forms were published, go to IRS.gov/individuals/hctc/.

Your SSN _____

Form **13441-A** (December 2020)	Department of the Treasury - Internal Revenue Service **Health Coverage Tax Credit (HCTC) Monthly Registration and Update**	OMB Number 1545-1842

Part 1: Your General Information

HCTC Eligible Recipient name *(First, Middle Initial, Last, Suffix)*

Social Security Number (SSN)	Date of birth *(mm/dd/yyyy)*	Primary telephone number	Alternate telephone number

Mailing Address *(Street Number, City, State, ZIP)*	Email address

Part 2: Confirm Your Eligibility

Check the box that applies to you to certify that the statement is true:

☐ The HCTC Eligible Recipient is a PBGC payee and 55 years old or older

☐ The HCTC Eligible Recipient is an eligible Trade Adjustment Assistance (TAA), Alternative TAA (ATAA), or Reemployment TAA (RTAA) recipient

You will check the box below if you are registering as the HCTC Eligible Recipient or Qualifying Family Member.

Note: Qualified Family members of HCTC eligible individuals may receive the HCTC for up to 24 months following the eligible individual's Medicare enrollment, death or divorce. For more information on Qualified Family Member eligibility, see Form 8885 instructions under Qualified Family Member.

☐ I certify that all of the following statements are true for me and my qualified family members

- I/we are not enrolled in an Affordable Care Act Marketplace insurance.
- I/we are covered by a qualified health plan for which I pay more than 50% of the premiums.
- I/we are not enrolled in Medicare Part A, B, C, or D.
- I/we are not enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- I/we are not enrolled in the Federal Employees Health Benefits Program (FEHBP).
- I/we are not enrolled in the U.S. military health system (TRICARE).
- I/we are not imprisoned under federal, state, or local authority.
- I/we are not claimed as a dependent on someone else's federal income tax return.

Part 3: Family Member Information

If you have more than five (5) qualified family members, make a copy of this page and then complete this section for any additional family members.

_____ Please list the total number of family members *(other than yourself)* you are registering for the Monthly HCTC.

☐ Check the box to certify that the following applies to each family member listed below:

- My family member is my spouse or claimed as a dependent on my federal income tax return and
- My family member meets all general requirements for the HCTC listed in Part 2 *(with the exception of the last bullet)*.

1	Family member's name *(First, Middle Initial, Last, Suffix)*	Social security number (SSN)	Date of birth *(mm/dd/yyyy)*
	Relationship to you ☐ Spouse ☐ Child ☐ Other	Is this person on your health plan ☐ Yes ☐ No. This person has a separate qualified plan. Make a copy of the next page and use Part 4 to provide their health insurance information.	
2	Family member's name *(First, Middle Initial, Last, Suffix)*	Social security number (SSN)	Date of birth *(mm/dd/yyyy)*
	Relationship to you ☐ Spouse ☐ Child ☐ Other	Is this person on your health plan ☐ Yes ☐ No. This person has a separate qualified plan. Make a copy of the next page and use Part 4 to provide their health insurance information.	

3	Family member's name *(First, Middle Initial, Last, Suffix)*	Social security number (SSN)	Date of birth *(mm/dd/yyyy)*
	Relationship to you ☐ Spouse ☐ Child ☐ Other	Is this person on your health plan ☐ Yes ☐ No. This person has a separate qualified plan. Make a copy of the next page and use Part 4 to provide their health insurance information.	
4	Family member's name *(First, Middle Initial, Last, Suffix)*	Social security number (SSN)	Date of birth *(mm/dd/yyyy)*
	Relationship to you ☐ Spouse ☐ Child ☐ Other	Is this person on your health plan ☐ Yes ☐ No. This person has a separate qualified plan. Make a copy of the next page and use Part 4 to provide their health insurance information.	
5	Family member's name *(First, Middle Initial, Last, Suffix)*	Social security number (SSN)	Date of birth *(mm/dd/yyyy)*
	Relationship to you ☐ Spouse ☐ Child ☐ Other	Is this person on your health plan ☐ Yes ☐ No. This person has a separate qualified plan. Make a copy of the next page and use Part 4 to provide their health insurance information.	

Part 4: Health Plan Information

Fill out the information below. If your family members are on a separate health plan, make a copy of Part 4 before filling it out to provide their qualified health insurance information.

Note: If you have coverage through your spouse's employer that is not a COBRA plan, stop here. You cannot receive the Monthly HCTC for this type of coverage. You can, however, claim the Yearly HCTC by filing Form 8885 with your federal income tax return.

Complete this section for all coverage types:

Health Plan Provider name	Effective date of coverage	Health plan ID number
HCTC vendor name *(name of company to be payed on your behalf)*		
HCTC vendor number *(contact your Health Plan Provider or Third Party Administrator)*		
Provide at least one of the following ID Numbers.		
Member ID	Group ID	Policy or plan ID
Policy holder's name *(First, Middle Initial, Last, Suffix)*	Policy holder's SSN	

1. Total Monthly Medical Premium	
2. Total number of people *(you and any family members)* on this policy	
3. Number of family members on this policy who are not qualified for the HCTC	
4. Monthly premium amount for family members who are not qualified for the HCTC *(this amount will be removed from your total monthly medical premium and you will need to pay directly to your HPA/TPA).*	
5. Total HCTC Total Monthly Medical Premium *Line (1) minus line (4) and multiplied by 27.5% (.275)*	**$0.00**
6. Other health benefits amount *(vision, dental, non-medical benefits).* This amount will be added to your monthly HCTC payment.	
7. Monthly HCTC payment *Line 5 plus Line 6*	**$0.00**

☐ Check here if you are changing from a COBRA Health Plan to a non-COBRA health plan

Complete this section only if you have COBRA coverage:

☐ Check here if the Health Plan Information in Part 4 is for COBRA Coverage

Former employer	Former employer's HR telephone number
Start Date for COBRA Coverage *(mm/dd/yyyy)*	End Date for COBRA Coverage *(mm/dd/yyyy)*

☐ Check here if this is a Lifetime Benefit

Part 5: Account Accessibility

If you would like to allow someone else – for example, your spouse, family member, or other trusted advisor – to have access to your account information, please complete this page. This person, called a Third-Party-Designee, will be able to ask questions about, or make changes to, your HCTC account or personal information, as appropriate.

Third-Party-Designee

Do you want to allow another person to talk with the HCTC Program about your account

☐ Yes. Complete the rest of this page and choose a PIN

☐ No. Go to Part 6 to sign and date the HCTC Monthly Registration and Update form

Name of Third-Party-Designee *(First, Middle Initial, Last, Suffix)*

Primary telephone number	Alternate telephone number

Personal Identification Number (PIN)

IMPORTANT! You must choose a PIN when you make someone a Third-Party-Designee. This PIN protects the security of your account information similar to the PIN you use for a bank card. When your Third-Party-Designee calls the HCTC Program, they will be asked to give the PIN to get information about your account. Your Third-Party-Designee can help you choose the PIN so that it is easy to remember.

Note: The PIN must be a five-digit number. If your PIN includes letters and/or non-numeric characters, this could cause a delay in processing your Third-Party-Designee request. Choose a PIN and write it in the space provided.

Personal Identification Number (PIN)				

Part 6: Form Completion

Review this form to make sure you have completed everything needed for your registration. You must sign and date this form to have your registration for the monthly HCTC program processed. Sign and date in the space provided below.

Signature

Under penalties of perjury, I declare that the information furnished on this form with regard to myself and to any family members, and any attachments to it, is true, correct, and complete. I understand that a knowingly and willfully false statement on this form can result in my disqualification from the monthly HCTC program. By signing, I authorize the IRS to independently discuss with my health insurer, third party administrator or former employer, my eligibility status and HCTC payments made on my behalf to these organizations.

Signature	Full name *(print)*	Date

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1995 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you are eligible, section 35 of the Internal Revenue Code allows a credit for payments you made to buy certain types of health coverage during the tax year. Section 7527 lets you authorize your health coverage provider to receive this credit in advance in the form of monthly payments from the Internal Revenue Service.

We use the information you submit to determine if you qualify for the monthly credit of the Health Coverage Tax Credit (HCTC). If you fail to provide the information, or provide inaccurate information, your application may be denied. However, you may still qualify for the Yearly HCTC when you file your federal income tax return.

The estimated average time to complete this form is 30 minutes. You are required to provide the information requested on a form that is subject to the Paperwork Reduction Act if the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may be material in the administration of any Internal Revenue laws.

Generally, tax returns and return information *(tax information)* are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information to others as described in the Code. For example, we may give the information provided to us to your health plan administrator for the purposes of the HCTC Program. We may disclose the information you provide to contractors for tax administration purposes. We may also disclose this information to the Department of Justice, to enforce the tax laws, both civil and criminal; to other federal agencies; to states, the District of Columbia, and U.S. commonwealths or possessions in order to carry out their tax laws; and to certain foreign governments under tax treaties they have with the United States.