

ISSUER'S name, street address, city, state, ZIP code, and telephone no.

OMB No. 1545-1808

2002

Form 8887

**Health Insurance
Credit Eligibility
Certificate**

ISSUER'S Federal identification number

RECIPIENT'S identification number

Recipient is an eligible:

TAA or alternative TAA recipient

PBGC pension recipient

RECIPIENT'S name

Street address (including apt. no.)

City, state, and ZIP code

For optional use by issuer

**Copy A
For Recipient**
(keep for your records)

You may be able to
claim the health
insurance credit for
eligible recipients.
See **Form 8885** for
details.

Instructions for Recipient

This form identifies you as an eligible trade adjustment assistance (TAA), alternative TAA, or Pension Benefit Guaranty Corporation (PBGC) pension recipient. **Be sure to keep this form for your records.** As an eligible recipient,

you may qualify to take a new refundable credit on **Form 8885**, Health Insurance Credit for Eligible Recipients. Because this credit is refundable, you should file a tax return even if you do not otherwise have to file or pay income tax. If you need a copy of Form 8885, go to **www.irs.gov** or call **1-800-TAX-FORM** (1-800-829-3676).

ISSUER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-1808 2002 Form 8887
ISSUER'S Federal identification number	RECIPIENT'S identification number	

**Health Insurance
Credit Eligibility
Certificate**

RECIPIENT'S name	Recipient is an eligible: <input type="checkbox"/> TAA or alternative TAA recipient <input type="checkbox"/> PBGC pension recipient
Street address (including apt. no.)	
City, state, and ZIP code	
For optional use by issuer	

**Copy B
For Issuer**
For Paperwork
Reduction Act
Notice, see
instructions.

Instructions for Issuers

Purpose of Form

Use Form 8887 to notify a trade adjustment assistance (TAA), alternative TAA, or Pension Benefit Guaranty Corporation (PBGC) pension recipient that he or she may qualify for the health insurance credit for eligible recipients claimed on **Form 8885**.

Who Must File

Form 8887 should be completed **only** by an authorized representative of a state or the PBGC.

Due Date

Furnish Copy A of this form to the recipient by February 18, 2003.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you use Form 8887, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.



You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless 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 become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 2 min.; **Preparing the form**, 5 min.; and **Copying, assembling, and sending the form to the IRS**, 10 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address.