

IRM PROCEDURAL UPDATE

DATE: 01/30/2017

NUMBER: wi-21-0117-0202

SUBJECT: Education Credit and Health Coverage Tax Credit

AFFECTED IRM(s)/SUBSECTION(s): 21.6.3.4.2.9.5

CHANGE(s):

IRM 21.6.3.4.2.9.5 - Added additional inquiry types.

1. Direct callers as follows:

If the taxpayer is calling about...	Then
Eligibility	see IRM 21.6.3.4.2.9.1
Enrollment / Registration	see IRM 21.6.3.4.2.9.2 NOTE: Applications (Form 13441-A) can take up to 6 weeks to be processed. If it has not been 6 weeks since the taxpayer mailed their application, instruct the taxpayer to call back after 6 weeks if they haven't received any notification.
General information	Refer taxpayers to the program website at www.irs.gov/hctc
Assistance with form preparation	Refer taxpayers to the instructions for Form 8885 and/or the program website at www.irs.gov/hctc
Insurance plans or qualified coverage	Refer taxpayer to the program website at www.irs.gov/individuals/hctc-health-plans-q-and-a
Reimbursement or returned funds	Refer the taxpayer to their HPA or TPA
Updating enrollment information	- o Changing enrollment information, such as updating family members, or changing health insurance information, advise the taxpayer to complete Form 13441-A and send to Austin - o Requests to update incorrect information found in the database, such as when data was transcribed incorrectly, or a change of address, should be referred to the Austin enrollment team via Form 4442. Send referrals to Austin SP, Stop 6098, Austin,

	TX, 78741, or fax to 1-855-250-1731
Cancelling the advance payment	Advise the taxpayer the request must be in writing and to send the request to the Austin address above.
Eligibility letter from external stakeholders	Advise the taxpayer to contact the Department of Labor or PBGC
Obtaining their participant identification number	Access the enrollment database and provide the identification number (after verifying disclosure)