



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.11.29

DECEMBER 10, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This obsoletes Internal Revenue Manual (IRM) 3.11.29 Health Coverage Tax Credit (HCTC) Enrollment Processing. HCTC legislation expired on December 31, 2021 and was not extended.

MATERIAL CHANGES

- (1) This material in IRM 3.11.29 Health Coverage Tax Credit (HCTC) Enrollment Processing is obsolete.

EFFECT ON OTHER DOCUMENTS

IRM 3.11.29, Health Coverage Tax Credit (HCTC) Enrollment Processing dated October 20, 2021 is obsolete as of the date of this transmittal.

AUDIENCE

Employees in the Austin Submission Processing Center and Customer Service Representatives in Accounts Management.

James L. Fish
Director, Submission Processing
Taxpayer Services Division

