



Department of the Treasury
Internal Revenue Service

Notice 1315

(December 2002)

Eligible Pension Benefit Guaranty Corporation (PBGC) Pension Recipients

You are receiving this notice because you have been identified as an eligible Pension Benefit Guaranty Corporation (PBGC) pension recipient. **Form 8887**, Health Insurance Credit Eligibility Certificate, is enclosed showing your eligibility. **Be sure to keep Form 8887 for your records.** As an eligible PBGC pension recipient, you may qualify to take a new refundable tax credit on **Form 8885**, Health Insurance Credit for Eligible Recipients. We have enclosed two copies of Form 8885 for your convenience. 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 have any questions about completing Form 8885, please call us at 1-800-829-1040.

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