



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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