

## Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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VOID

CORRECTED

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813  <b>2010</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>
		2 No. of mos. for which HCTC payments received		
ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3 Jan.	9 July	<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2010 General Instructions for Certain Information Returns.</b>
RECIPIENT'S name		4 Feb.	10 Aug.	
		5 Mar.	11 Sept.	
Street address (including apt. no.)		6 Apr.	12 Oct.	
		7 May	13 Nov.	
City, state, and ZIP code		8 June	14 Dec.	

Form **1099-H**

Cat. No. 34912D

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813 <b>2010</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>
		2 No. of mos. for which HCTC payments received		
ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3 Jan. \$	9 July \$	<b>Copy B For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service.
RECIPIENT'S name		4 Feb. \$	10 Aug. \$	
		5 Mar. \$	11 Sept. \$	
Street address (including apt. no.)		6 Apr. \$	12 Oct. \$	
City, state, and ZIP code		7 May \$	13 Nov. \$	
		8 June \$	14 Dec. \$	

Form **1099-H**

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Recipient's identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

This statement is provided to you because you received HCTC advance payments of your health coverage insurance premiums. These advance payments were forwarded directly to your health insurance provider. You qualify to receive advance payments if you were an eligible trade adjustment assistance (TAA), Reemployment TAA, or a Pension Benefit Guaranty Corporation (PBGC) pension recipient. See Form 8885, Health Coverage Tax Credit, and its instructions for more details on qualified recipients and how to figure any credit that you may be able to take on your Form 1040, 1040NR, 1040-SS, or 1040-PR.

**Box 1.** Shows the total amount of HCTC advance payments of qualified health insurance costs that were made on your behalf. Do not report this amount on Form 8885. This amount is in lieu of any credit you will be able to take on Form 1040, 1040NR, 1040-SS, or 1040-PR, because it was paid for you in advance.

**Box 2.** Shows the total number of months for which you received HCTC payments.

**Boxes 3 through 14.** Shows the amount of HCTC advance payments paid for you for each month. The total of the amounts shown in these boxes equals the amount shown in box 1.

VOID  CORRECTED

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813  <b>2010</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>
		\$		
		2 No. of mos. for which HCTC payments received		
ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3 Jan.	9 July	<b>Copy C For Payer</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2010 General Instructions for Certain Information Returns.</b>
		\$	\$	
RECIPIENT'S name		4 Feb.	10 Aug.	
		\$	\$	
Street address (including apt. no.)		5 Mar.	11 Sept.	
		\$	\$	
City, state, and ZIP code		6 Apr.	12 Oct.	
		\$	\$	
		7 May	13 Nov.	
		\$	\$	
		8 June	14 Dec.	
		\$	\$	

Form **1099-H**

Department of the Treasury - Internal Revenue Service

## Instructions for Issuer/Provider

General and specific form instructions are provided as separate products. The products you should use for 2010 are the General Instructions for Certain Information Returns and the 2010 Instructions for Form 1099-H. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit the IRS website at [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2011.

File Copy A of this form with the IRS by February 28, 2011. If you file electronically, the due date is March 31, 2011. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 1099-H, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.