



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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☐ VOID☐ CORRECTED

ISSUER'S/PROVIDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Amount of HCTC advance payments \$	OMB No. 1545-1813
		2 No. of mos. HCTC payments received	Form 1099-H (Rev. January 2022)
			For calendar year 20 ____
ISSUER'S/PROVIDER'S TIN	RECIPIENT'S TIN	3 Jan. \$	9 July \$
RECIPIENT'S name		4 Feb. \$	10 Aug. \$
		5 Mar. \$	11 Sept. \$
		6 Apr. \$	12 Oct. \$
Street address (including apt. no.)		7 May \$	13 Nov. \$
City or town, state or province, country, and ZIP or foreign postal code		8 June \$	14 Dec. \$

Health Coverage Tax Credit (HCTC) Advance Payments

Copy A
For
Internal Revenue
Service Center

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
current General
Instructions for
Certain Information
Returns.

Form **1099-H** (Rev. 01-2022)

Cat. No. 34912D

www.irs.gov/Form1099H

Department of the Treasury - Internal Revenue Service

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ISSUER'S/PROVIDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Amount of HCTC advance payments \$	OMB No. 1545-1813 Form 1099-H (Rev. January 2022) For calendar year 20 ____	Health Coverage Tax Credit (HCTC) Advance Payments Copy B For Recipient This is important tax information and is being furnished to the IRS.
		2 No. of mos. of HCTC advance payments and reimbursement credits paid to you		
		ISSUER'S/PROVIDER'S TIN	RECIPIENT'S TIN	
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 or town, state or province, country, and ZIP or foreign postal code		8 June \$	14 Dec. \$	

Form **1099-H** (Rev. 01-2022)

(keep for your records)

www.irs.gov/Form1099H

Department of the Treasury - Internal Revenue Service

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Instructions for Recipient

This statement is provided to you because you received Health Coverage Tax Credit (HCTC) advance payments of your health coverage insurance premiums. These advance payments were forwarded directly to your health insurance provider. You are qualified to receive advance payments if you were an eligible trade adjustment assistance (TAA) recipient, an Alternative TAA (ATAA) recipient, a Reemployment TAA (RTAA) recipient, or a Pension Benefit Guaranty Corporation (PBGC) pension payee. 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, 1040-SR, 1040-NR, 1040-SS, or 1040-PR.

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN)).

However, the issuer has reported your complete TIN to the IRS.

Box 1. Shows the total amount of HCTC advance payments of qualified health insurance costs that were made on your behalf.

Box 2. Shows the total number of months 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.

Future developments. For the latest information about developments related to Form 1099-H and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099H.

Free File Program. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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ISSUER'S/PROVIDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Amount of HCTC advance payments \$	OMB No. 1545-1813 Form 1099-H (Rev. January 2022) For calendar year 20 ____	Health Coverage Tax Credit (HCTC) Advance Payments Copy C For Issuer/Provider For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
		2 No. of mos. HCTC payments received		
ISSUER'S/PROVIDER'S TIN	RECIPIENT'S TIN	3 Jan. \$	9 July \$	
RECIPIENT'S name		4 Feb. \$	10 Aug. \$	
Street address (including apt. no.)		5 Mar. \$	11 Sept. \$	
		6 Apr. \$	12 Oct. \$	
City or town, state or province, country, and ZIP or foreign postal code		7 May \$	13 Nov. \$	
		8 June \$	14 Dec. \$	

Form **1099-H** (Rev. 01-2022)

www.irs.gov/Form1099H

Department of the Treasury - Internal Revenue Service

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Instructions for Issuer/Provider

To complete Form 1099-H, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1099-H.

To order these instructions and additional forms, go to www.irs.gov/EmployerForms.

Filing and furnishing. For filing and furnishing instructions, including due dates, and requesting filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

Need help? If you have questions about reporting on Form 1099-H, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

DRAFT AS OF
October 7, 2021
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