



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

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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.** We incorporate all significant changes to forms posted with 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 are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional 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). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. 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, but we will review each “NTF” message. 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 Form <b>1099-H</b> (Rev. April 2025) For calendar year _____
		\$	
		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.
		\$	\$

**Health Coverage Tax Credit (HCTC) Advance Payments**

**Copy A**  
**For Internal Revenue Service Center**

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**  
[www.irs.gov/Form1099](http://www.irs.gov/Form1099)

Form **1099-H** (Rev. 4-2025)

Cat. No. 34912D

[www.irs.gov/Form1099H](http://www.irs.gov/Form1099H)

Department of the Treasury - Internal Revenue Service

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**ONLY DRAFT**

**November 8, 2024**

**DO NOT FILE**

CORRECTED (if checked)

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 <b>1099-H</b> (Rev. April 2025)
		2 No. of mos. of HCTC advance payments and reimbursement credits paid to you	For calendar year
			_____
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.
City or town, state or province, country, and ZIP or foreign postal code		\$	\$
		6 Apr.	12 Oct.
		\$	\$
		7 May	13 Nov.
		\$	\$
		8 June	14 Dec.
		\$	\$

**Health Coverage  
Tax Credit (HCTC)  
Advance Payments**

**Copy B  
For Recipient**  
This is important  
tax information  
and is being  
furnished to the  
IRS.

**ONLY DRAFT**  
**November 8, 2024**  
**DO NOT FILE**

## 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](http://www.irs.gov/Form1099H).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://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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November 8, 2024

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