

7171

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

Copy B
For Recipient
This is important tax information and is being furnished to the Internal Revenue Service.

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.

CORRECTED (if checked)

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amt. of HCTC advance payments and reimbursement credits paid to you	OMB No. 1545-1813 2010 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
		\$		
ISSUER'S/PROVIDER'S federal identification no.		2 No. of mos. for which HCTC advance payments and reimbursement credits received		
		\$		
ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3 Jan.	9 July	Copy 1 For Recipient (Issued by the HCTC Program) This is important tax information and is being furnished to the Internal Revenue Service.
		\$	\$	
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**

(keep for your records)

Department of the Treasury - Internal Revenue Service

**DO NOT FILE THIS FORM WITH YOUR FEDERAL INCOME TAX RETURN.
THIS FORM IS FOR YOUR INFORMATION ONLY.**

Instructions for Recipient

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This statement is provided to you because the HCTC Program made monthly payment(s) to your health plan to cover a portion of your health insurance costs in 2010. These payments are referred to on this statement as advance payments. These advance payments are shown in Boxes 1 through 14 as follows:

Box 1. Shows the total amount of HCTC advance payments that were made on your behalf for the entire year, as well as the total amount of reimbursement credits paid to you prior to your HCTC enrollment.

Box 2. Shows the total number of months for which any HCTC advance payments or reimbursement credits were made on your behalf.

Boxes 3 through 14. Shows the total amount of any HCTC advance payments or reimbursement credits that were made on your behalf each month. The sum of these amounts equals the amount shown in Box 1.

Note. This statement reflects the tax credit that you and any qualified family members received in 2010 through the monthly

HCTC Program. It does not reflect payments you made to the HCTC Program ("U.S. Treasury – HCTC") which were forwarded to your health plan by the HCTC Program.

Any HCTC amount listed on this statement cannot be claimed on your federal income tax return. Claiming this amount means you would receive the credit twice. If you receive the credit for amounts you are not entitled to, you will be required to repay the IRS. Only payments you paid directly to your health plan can be claimed on your federal income tax return. This means any amounts for which you received an advance payment or reimbursement credit cannot be claimed on your tax return (any reimbursement credits will be reflected on this form). For example, if you paid \$100 to your health plan and received an \$80 advance payment or reimbursement credit, you cannot claim the same \$100 on your tax return. Similarly, if you sent \$20 to the HCTC Program to cover your portion of your monthly \$100 health plan premium, you cannot claim that \$20 payment on your tax return because you already received the \$80 tax credit. See IRS Form 8885 for more information on these requirements.

Need help? If you have any questions regarding this statement, call the HCTC Customer Contact Center toll free at 1-866-628-HCTC (4282). If you have a hearing impairment, call 1-866-626-4282 (TTY). For general information about the HCTC, visit IRS.gov (Search: HCTC).

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		\$		
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ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3 Jan.	9 July	Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
		\$	\$	
RECIPIENT'S name		4 Feb.	10 Aug.	
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		\$	\$	
		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 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 IRS.gov.*

Due dates. Furnish Copy B of this form to the recipient by January 31, 2011. Copy 1 is furnished by the HCTC Transaction Center.

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.