

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. You can only file printed versions of Copy A that comply with Publication 1179.

The HCTC Transaction Center, as an administrator of the Health Coverage Tax Credit (HCTC), will file the required returns and furnish statements to the recipients unless you elect to file and furnish information returns and statements on your own. Contact the HCTC Transaction Center for this purpose by calling 1-866-628-4282.

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 VOID CORRECTED

ISSUER'S/PROVIDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Amount of HCTC advance payments \$	OMB No. 1545-1813 2013 Form 1099-H
		2 No. of mos. HCTC payments received	
ISSUER'S/PROVIDER'S federal identification number	RECIPIENT'S identification number	3 Jan. \$	9 July \$
RECIPIENT'S name		4 Feb. \$	10 Aug. \$
		5 Mar. \$	11 Sept. \$
Street address (including apt. no.)		6 Apr. \$	12 Oct. \$
City or town, province or state, 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
File with Form 1096.
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2013 General
Instructions for
Certain Information
Returns.

Form **1099-H**

Cat. No. 34912D

www.irs.gov/form1099h

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

ISSUER'S/PROVIDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Amount of HCTC advance payments \$	OMB No. 1545-1813 2013 Form 1099-H	<p align="center">Health Coverage Tax Credit (HCTC) Advance Payments</p> <p align="center">Copy B For Recipient</p> <p align="center">This is important tax information and is being furnished to the Internal Revenue Service.</p>
		2 No. of mos. of HCTC advance payments and reimbursement credits paid to you		
ISSUER'S/PROVIDER'S federal identification number	RECIPIENT'S identification number	3 Jan. \$	9 July \$	
RECIPIENT'S name		4 Feb. \$	10 Aug. \$	
		5 Mar. \$	11 Sept. \$	
Street address (including apt. no.)		6 Apr. \$	12 Oct. \$	
		City or town, province or state, country, and ZIP or foreign postal code		7 May \$
		8 June \$	14 Dec. \$	

Form **1099-H**

(keep for your records)

www.irs.gov/form1099h

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

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 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.

CORRECTED (if checked)

ISSUER'S/PROVIDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Amt. of HCTC advance payments and reimbursement credits paid to you \$	OMB No. 1545-1813
		2 No. of mos. HCTC advance payments and reimbursement credits paid to you	2013 Form 1099-H
ISSUER'S/PROVIDER'S federal identification number	RECIPIENT'S identification number	3 Jan. \$	9 July \$
RECIPIENT'S name		4 Feb. \$	10 Aug. \$
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Street address (including apt. no.)		6 Apr. \$	12 Oct. \$
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City or town, province or state, country, and ZIP or foreign postal code		8 June \$	14 Dec. \$

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

**Copy 1
For Recipient
(Issued by the
HCTC Program)**

This is important
tax information
and is being
furnished to the
Internal Revenue
Service.

Form **1099-H** (keep for your records) www.irs.gov/form1099h 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

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 2013. 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 any reimbursement credits paid to you for eligible months prior to your HCTC enrollment.

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

Boxes 3 through 14. Shows the monthly amount of any HCTC advance payments or reimbursement credits you received. 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 2013 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 a \$72.50 advance payment or reimbursement credit, you cannot claim the same \$100 on your tax return. Similarly, if you sent \$27.50 to the HCTC Program to cover your portion of your monthly \$100 health plan premium, you cannot claim that payment on your tax return because you already received the \$72.50 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 (keyword/Search: HCTC).

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.

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	2 No. of mos. HCTC payments received	

Health Coverage Tax Credit (HCTC) Advance Payments

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**Copy C
For
Issuer/Provider**
For Privacy Act and Paperwork Reduction Act Notice, see the **2013 General Instructions for Certain Information Returns.**

Form **1099-H**

www.irs.gov/form1099h

Department of the Treasury - Internal Revenue Service

Instructions for Issuer/Provider

General and specific form instructions are provided separately. You should use the 2013 General Instructions for Certain Information Returns and the 2013 Instructions for Forms 1099-H to complete 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, go to www.irs.gov/form1099h 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, 1097, 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, 2014. Copy 1 is furnished by the HCTC Transaction Center.

File Copy A of this form with the IRS by February 28, 2014. If you file electronically, the due date is March 31, 2014. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 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). Persons with a hearing or speech disability with access to TTY/TDD equipment can 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.