

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [www.irs.gov/form1099](http://www.irs.gov/form1099), for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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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  <b>2017</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>  <b>Copy A For Internal Revenue Service Center</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2017 General Instructions for Certain Information Returns.</b>
		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, state or province, country, and ZIP or foreign postal code		7 May \$	13 Nov. \$	
		8 June \$	14 Dec. \$	

Form **1099-H**

Cat. No. 34912D

[www.irs.gov/form1099h](http://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 <b>2017</b> Form <b>1099-H</b>
		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	Street address (including apt. no.)	4 Feb. \$	10 Aug. \$
		5 Mar. \$	11 Sept. \$
City or town, state or province, country, and ZIP or foreign postal code	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  
Internal Revenue  
Service.

Form **1099-H**

(keep for your records)

[www.irs.gov/form1099h](http://www.irs.gov/form1099h)

Department of the Treasury - Internal Revenue Service

## 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), Alternative TAA, Reemployment TAA 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, 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.

**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).

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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  <b>2017</b> Form <b>1099-H</b>
	2 No. of mos. HCTC payments received	

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

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. \$
		7 May \$	13 Nov. \$
City or town, state or province, country, and ZIP or foreign postal code		8 June \$	14 Dec. \$

**Copy C  
For  
Issuer/Provider**  
For Privacy Act and Paperwork Reduction Act Notice, see the **2017 General Instructions for Certain Information Returns.**

## Instructions for Issuer/Provider

To complete Form 1099-H, use:

- the 2017 General Instructions for Certain Information Returns, and
- the 2017 Instructions for Form 1099-H.

To order these instructions and additional forms, go to [www.irs.gov/form1099h](http://www.irs.gov/form1099h).

**Caution:** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 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, 2018.

File Copy A of this form with the IRS by February 28, 2018. If you file electronically, the due date is April 2, 2018. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The 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).