



# Instructions for Form 1099-H

## Health Coverage Tax Credit (HCTC) Advance Payments

Section references are to the Internal Revenue Code unless otherwise noted.

### 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).

### Reminder

**General instructions.** In addition to these specific instructions, you should also use the 2017 General Instructions for Certain Information Returns. Those general instructions include information about the following topics.

- Backup withholding.
- Electronic reporting requirements.
- Penalties.
- Who must file (nominee/middleman).
- When and where to file.
- Taxpayer identification numbers.
- Statements to recipients.
- Corrected and void returns.
- Other general topics.

You can get the general instructions at [www.irs.gov/form1099h](http://www.irs.gov/form1099h).

### Specific Instructions

File Form 1099-H if you received any advance payments during the calendar year of qualified health insurance payments for the benefit of eligible trade adjustment assistance (TAA), Alternative TAA, Reemployment TAA, or Pension Benefit Guaranty Corporation (PBGC) pension recipients and their qualifying family members.

### Who Must File

Section 6050T requires that if you are a provider of qualified health insurance coverage (defined in section 35(e)) and you receive

advance payments from the Department of the Treasury on behalf of eligible recipients pursuant to section 7527, you must file Forms 1099-H to report those advance payments. You must also furnish a statement reporting that information to the eligible recipient.

### How To File

You may fill out the form, found online at [www.irs.gov/form1099h](http://www.irs.gov/form1099h), and send Copy B to the recipient. For filing with the IRS, follow your usual procedures for filing electronically if you are filing 250 or more forms. If you are filing this form on paper due to a low volume of recipients, **for this form only**, you may send in the black and white Copy A with Forms 1096 that you print from the IRS website.

### Statements to Recipients

If you are required to file Form 1099-H, a statement must be furnished to the recipient. See part J in the 2017 General Instructions for Certain Information Returns.

### Box 1—Amount of HCTC Advance Payments

Enter the total amount of advance payments of health insurance premiums received on behalf of the recipient for the period January 1, 2017, through December 31, 2017. The amount received in 2017 cannot exceed 72.5% of the total health insurance premium for the individual.

### Box 2—No. of Months HCTC Payments Received

Enter the number of months payments were received on behalf of the recipient. This number cannot be more than 12.

### Boxes 3 Through 14—Amount of Advance Payment(s) Included in Box 1

Enter the amount of the advance payment received for each month in the applicable box. You may receive these payments prior to the month for which they are paid. Be sure to enter the amounts in the correct box.