

## **Attention:**

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form or publication number.

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 <b>2004</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>
		\$		
ISSUER'S/PROVIDER'S Federal identification no.		2 No. of mos. HCTC advance payments received	3 Jan.	9 July
		\$		
RECIPIENT'S identification number		4 Feb.	10 Aug.	<b>Copy A</b>
		\$		
RECIPIENT'S name		5 Mar.	11 Sept.	<b>For Internal Revenue Service Center</b>
		\$		
Street address (including apt. no.)		6 Apr.	12 Oct.	<b>File with Form 1096.</b>
		\$		
City, state, and ZIP code		7 May	13 Nov.	For Privacy Act and Paperwork Reduction Act Notice, see the <b>2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
		\$		
		8 June	14 Dec.	
		\$		

Form **1099-H**

Cat. No. 34912D

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page****Do Not Cut or Separate Forms on This Page**

CORRECTED (if checked)

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813 <b>2004</b> Form <b>1099-H</b>
		2 No. of mos. HCTC advance 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. \$

**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)

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), alternative 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 or 1040NR.

**Box 1.** Shows the total amount of HCTC advance payments of qualified health insurance costs that were made on your behalf. Report this amount in Part II of Form 8885. This amount reduces any credit you will be able to take on Form 1040 or 1040NR because it was paid for you in advance.

**Box 2.** Shows the total number of months you received HCTC advance payments.

**Boxes 3 through 14.** Shows the amount of HCTC advance payments paid for you as of the first of each month. The total of the amounts shown in these boxes equals the amount shown in **Box 1**.

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 <b>2004</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>  <b>Copy C</b> <b>For Payer</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
		\$		
ISSUER'S/PROVIDER'S Federal identification no.		2 No. of mos. HCTC advance payments received	3 Jan.	
		\$	9 July	
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**

Department of the Treasury - Internal Revenue Service

## Instructions for Provider

General and specific form instructions are provided as separate products. The products you should use for 2004 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the **2004 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, 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, or 5498 that you download from the IRS website.*

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2005.

File Copy A of this form with the IRS by February 28, 2005. If you file electronically, the due date is March 31, 2005.

