

## **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, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813  <b>2011</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>	
		2 No. of mos. HCTC payments received			
ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3 Jan. \$	9 July \$		<b>Copy A</b> <b>For Internal Revenue Service Center File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2011 General Instructions for Certain Information Returns.</b>
RECIPIENT'S name		4 Feb. \$	10 Aug. \$		
		5 Mar. \$	11 Sept. \$		
Street address (including apt. no.)		6 Apr. \$	12 Oct. \$		
City, state, and ZIP code		7 May \$	13 Nov. \$		
		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**



## 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.



*The Trade Adjustment Assistance Extension Act of 2011 increased the tax credit percentage from 65% to 72.5%. Participants that received an advance (monthly) payment in any months from March through December 2011 are now eligible to receive an additional 7.5% retroactive credit. The HCTC Program has calculated and reported your credit allowance in the box to the left of box 8 on this form. Add this amount to the sum of any amount on Part II, line 6, of Form 8885, Health Coverage Tax Credit, then enter the total on Part II, line 7, of Form 8885. See Form 8885 for more information on how to claim this credit.*

**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.

**Additional HCTC credit.** If there is an amount in the box to the left of box 8 on this form, this is your additional 7.5% retroactive tax credit. To claim this credit you must file Form 8885 with your tax return. You must add the amount in the box to the left of box 8 on this form to the sum of any amount on Part II, line 6, of Form 8885, then enter the total on Part II, line 7, of Form 8885. See Form 8885 for more details.

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  <b>2011</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>
		\$		
ISSUER'S/PROVIDER'S federal identification no.		RECIPIENT'S identification number		<b>Copy 1 For Recipient (Issued by the HCTC Program)</b>  This is important tax information and is being furnished to the Internal Revenue Service.
		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**

(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

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 2011. These payments are referred to on this statement as advance payments. These advance payments are shown in Boxes 1 through 14.



*The Trade Adjustment Assistance Extension Act of 2011 increased the tax credit percentage from 65% to 72.5%. Participants that received an advance (monthly) payment in any months from March through December 2011 are now eligible to receive an additional 7.5% retroactive credit. The HCTC Program has calculated and reported your credit allowance in the box to the left of box 8 on this form. Add this amount to the sum of any amount on Part II, line 6, of Form 8885, Health Coverage Tax Credit, then enter the total on Part II, line 7, of Form 8885. See Form 8885 for more information on how to claim this credit.*

**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 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.

**Additional HCTC credit.** If there is an amount in the box to the left of box 8 on this form, this is your additional 7.5% retroactive tax credit. To claim this credit you must file Form 8885 with your tax return. You must add the amount in the box to the left of box 8 on this form to the sum of any amount on Part II, line 6, of Form 8885, then enter the total on Part II, line 7 of Form 8885. See Form 8885 for more details.

**Note.** This statement reflects the tax credit that you and any qualified family members received in 2011 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 (except for any additional 7.5% retroactive tax credit that may be reported in the box to the left of box 8 on this form) 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](http://IRS.gov) (keyword/Search: HCTC).

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>2011</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>  <b>Copy C For Payer</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2011 General Instructions for Certain Information Returns.</b>
		2 No. of mos. 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. \$	

Form **1099-H**

Department of the Treasury - Internal Revenue Service

## Instructions for Issuer/Provider

General and specific form instructions are provided as separate products. These products are the 2011 General Instructions for Certain Information Returns and the 2011 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](http://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, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from [IRS.gov](http://IRS.gov).*

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2012. Copy 1 is furnished by the HCTC Transaction Center.

File Copy A of this form with the IRS by February 28, 2012. If you file electronically, the due date is April 2, 2012. 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). 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.

**Future developments.** The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Form 1099-H and its instructions, at [www.irs.gov/form1099h](http://www.irs.gov/form1099h). Information about any future developments affecting Form 1099-H (such as legislation enacted after we release it) will be posted on that page.