

# Tax Forms & Publications

## Work Request Notification (WRN)/Circulation

Product F1099 H

Title Health Coverage Tax Credit (HCTC) Advance Payments

Tax year 2017

Processing year 2018

This is the 1st circulation of this product for your review and comments. This circulation can be used to support any necessary work requests.

Authority for changes that may impact a Unified Work Request (UWR) *(For changes, see Description of Major Changes below)*

Signature of Approving Official

**Melody G. Devoe**

Digitally signed by Melody G. Devoe  
DN: c=US, ou=U.S. Government, ou=Department of the Treasury, ou=Internal Revenue Service,  
ou=People, serialNumber=GHLB, cn=Melody G. Devoe  
Date: 2016.05.03 03:35:42 -0400

Circulation signature date

05/03/2016

Description of major changes *(A description of changes to a form's instructions that may impact a UWR is also included, as applicable)*

No major changes.

**Comments:** Comments are due **30** days after the date this circulation is signed and issued, unless a different date is specified here: \_\_\_\_\_  
Comments should be sent via email to both the Tax Law Specialist and Reviewer listed below. We will accept comments after the due date, but may not be able to consider any comments (timely or not) for this revision if implementing the comments would require a late UWR. If we need to make significant changes based on comments or other new information received, we normally will issue a subsequent circulation of this product; otherwise, these changes are final unless indicated otherwise in the Description of Major Changes.

Name of Tax Law Specialist OKSANA R. STOWBUNENKO

Name of Reviewer MELODY G DEVOE

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VOID

CORRECTED

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>2016</b> Form <b>1099-H</b>
	2 No. of mos. HCTC payments received	

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

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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. \$

**Copy A**  
**For**  
**Internal Revenue**  
**Service Center**

For Privacy Act and Paperwork Reduction Act Notice, see the **2016** General Instructions for Certain Information Returns.

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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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CORRECTED (if checked)

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>2016</b> Form <b>1099-H</b>
	2 No. of mos. of HCTC advance payments and reimbursement credits paid to you	

**Health Coverage  
Tax Credit (HCTC)  
Advance Payments** **17**

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 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).

VOID  CORRECTED

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>2016</b> Form <b>1099-H</b>
	2 No. of mos. HCTC payments received	

**Health Coverage Tax Credit (HCTC) Advance Payments** 17

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. \$

**Copy C For Issuer/Provider**  
For Privacy Act and Paperwork Reduction Act Notice, see the **2016 General Instructions for Certain Information Returns.**

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## Instructions for Issuer/Provider

To complete Form 1099-H, use:

- 17 • the 2016 General Instructions for Certain Information Returns, and
- 17 • the 2016 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.

- 18 **Due dates.** Furnish Copy B of this form to the recipient by January 31, 2017.

File Copy A of this form with the IRS by February 28, 2017. If you file electronically, the due date is ~~March 31, 2017~~. To file electronically, you must have 18 software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option. April 2, 2018

**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).