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ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		\$	Amount of HCTC advance payments  No. of mos. HCTC advance payments received		MB No. 1545-1813 20 <b>04</b> Form <b>1099-H</b>	Health Coverage Tax Credit (HCTC) Advance Payment			
ISSUER'S/PROVIDER'S Federal identification no.	RECIPIENT'S identification number	3	Jan.	9	July		Сору А		
RECIPIENT'S name		4	Feb.	10 \$	Aug.		For Internal Revenue Service Center		
		5	Mar.	11 \$	Sept.		File with Form 1096. For Privacy Act		
Street address (including apt. no.)  City, state, and ZIP code		6 \$	Apr.	12 \$	Oct.		and Paperwork Reduction Act Notice, see the 2004 General Instructions for		
		7	May	13 \$	Nov.				
		8	June	14 \$	Dec.		Forms 1099, 1098 5498, and W-2G		
Form <b>1099-H</b>	. 34912D	С	epartment of the Ti	reasury -	Internal Revenue Service				

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		СТ	ED (if checked)					
ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		\$	Amount of HCTC advance payments  No. of mos. HCTC advance payments received	OMB No. 1545-1813 2004 Form 1099-H		Health Coverage Tax Credit (HCTC) Advance Payments		
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.		Copy B	
		5 \$	Mar.	11 \$	Sept.		For Recipient This is important tax information	
		6 \$	Apr.	12 \$	Oct.	and is being furnished to the		
		7 \$	May	13 \$	Nov.		Internal Revenue Service.	
		8	June	14	Dec.			

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.** 

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ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		\$	Amount of HCTC advance payments  No. of mos. HCTC advance payments received	OMB No. 1545-1813 2004 Form 1099-H		Health Coverage Tax Credit (HCTC) Advance Payments	
ISSUER'S/PROVIDER'S Federal identification no.	RECIPIENT'S identification number	3	Jan.	9	July		
RECIPIENT'S name		4	Feb.	10	Aug.		Copy C For Payer
		5 \$	Mar.	11 \$	Sept.		For Privacy Act and Paperwork Reduction Act
Street address (including apt. no.)  City, state, and ZIP code		6 \$	Apr.	12 \$	Oct.	Notice, see the 2004 General	
		7 \$	May	13 \$	Nov.		Instructions for Forms 1099, 1098, 5498, and W-2G.
		8	June	14 \$	Dec.		1

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.

