

## Attention:

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications By U.S. Mail* or by calling 1-800-TAX-FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

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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>2005</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>  <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>2005 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		
		\$		
RECIPIENT'S identification number		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**

Cat. No. 34912D

Department of the Treasury - Internal Revenue Service

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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>2005</b> Form <b>1099-H</b>	<b>Health Coverage Tax Credit (HCTC) Advance Payments</b>  <b>Copy B</b> <b>For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service.
		\$		
ISSUER'S/PROVIDER'S Federal identification no.		2 No. of mos. HCTC advance payments received	9 July	
		\$	\$	
RECIPIENT'S identification number		3 Jan.	10 Aug.	
		\$	\$	
RECIPIENT'S name		4 Feb.	11 Sept.	
		\$	\$	
Street address (including apt. no.)		5 Mar.	12 Oct.	
		\$	\$	
City, state, and ZIP code		6 Apr.	13 Nov.	
		\$	\$	
		7 May	14 Dec.	
		\$	\$	
		8 June		
		\$		

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>2005</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>2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.</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		\$	\$	
		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 Issuer/Provider

General and specific form instructions are provided as separate products. The products you should use for 2005 are the General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2005 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, 2006.

File Copy A of this form with the IRS by February 28, 2006. If you file electronically, the due date is March 31, 2006.



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