

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 2008 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
ISSUER'S/PROVIDER'S federal identification no.		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. \$	

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 2008 are the General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2008 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 the IRS website at www.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, 1098, 1099, or 5498 that you download from the IRS website.*

Due dates. Furnish Copy B of this form to the recipient by February 2, 2009.

File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, 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 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.