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 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid \$	OMB No. 1545-1519 Form <b>1099-LTC</b> (Rev. October 2019)	<b>Long-Term Care and Accelerated Death Benefits</b>
PAYER'S TIN		2 Accelerated death benefits paid \$	For calendar year 20 ____	
POLICYHOLDER'S name		3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S TIN	<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>current General Instructions for Certain Information Returns.</b>
Street address (including apt. no.)		INSURED'S name		
City or town, state or province, country, and ZIP or foreign postal code		Street address (including apt. no.)		
Account number (see instructions)		City or town, state or province, country, and ZIP or foreign postal code		
4 Qualified contract <input type="checkbox"/> (optional)		5 Check, if applicable (optional):	<input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill Date certified	

Form **1099-LTC** (Rev. 10-2019)

Cat. No. 23021Z

[www.irs.gov/Form1099LTC](http://www.irs.gov/Form1099LTC)

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**

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519	<b>Long-Term Care and Accelerated Death Benefits</b>
		\$	Form <b>1099-LTC</b> (Rev. October 2019)	
PAYER'S TIN		2 Accelerated death benefits paid	For calendar year 20 ____	<b>Copy B</b> <b>For Policyholder</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
		\$	INSURED'S TIN	
POLICYHOLDER'S name		3 <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S name	
Street address (including apt. no.)		Street address (including apt. no.)		
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		
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	

## Instructions for Policyholder

A payer, such as an insurance company or a viatical settlement provider, must give this form to you for payments made under a long-term care insurance contract or for accelerated death benefits. Payments include those made directly to you (or to the insured) and those made to third parties.

A long-term care insurance contract provides coverage of expenses for long-term care services for an individual who has been certified by a licensed health care practitioner as chronically ill. A life insurance company or viatical settlement provider may pay accelerated death benefits if the insured has been certified either by a physician as terminally ill or by a licensed health care practitioner as chronically ill.

**Long-term care insurance contract.** Generally, amounts received under a qualified long-term care insurance contract are excluded from your income. However, if payments are made on a per diem basis, the amount you may exclude is limited. The per diem exclusion limit must be allocated among all policyholders who own qualified long-term care insurance contracts for the same insured. See Pub. 525 and Form 8853 and its instructions for more information.

**Per diem basis.** This means the payments were made on any periodic basis without regard to the actual expenses incurred during the period to which the payments relate.

**Accelerated death benefits.** Amounts paid as accelerated death benefits are fully excludable from your income if the insured has been certified by a physician as terminally ill. Accelerated death benefits paid on behalf of

individuals who are certified as chronically ill are excludable from income to the same extent they would be if paid under a qualified long-term care insurance contract.

**Policyholder's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Box 1.** Shows the gross benefits paid under a long-term care insurance contract during the year.

**Box 2.** Shows the gross accelerated death benefits paid during the year.

**Box 3.** Shows if the amount in box 1 or 2 was paid on a per diem basis or was reimbursement of actual long-term care expenses. If the insured was terminally ill, this box may not be checked.

**Box 4.** May show if the benefits were from a qualified long-term care insurance contract.

**Box 5.** May show if the insured was certified chronically ill or terminally ill and the latest date certified.

**Future developments.** For the latest developments related to Form 1099-LTC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099LTC](http://www.irs.gov/Form1099LTC).

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519	<b>Long-Term Care and Accelerated Death Benefits</b>
		\$	Form <b>1099-LTC</b> (Rev. October 2019)	
PAYER'S TIN		2 Accelerated death benefits paid		For calendar year 20 ____
		\$		
POLICYHOLDER'S name		3 <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		<b>Copy C For Insured</b>  Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.
Street address (including apt. no.)		INSURED'S name		
City or town, state or province, country, and ZIP or foreign postal code		Street address (including apt. no.)		
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		
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	

## Instructions for Insured

A payer, such as an insurance company or a viatical settlement provider, must give this form to you and to the policyholder for payments made under a long-term care insurance contract or for accelerated death benefits. Payments include both benefits you received directly and expenses paid on your behalf to third parties.

If you are the insured but are not the policyholder, Copy C is provided to you for information only because these payments are not taxable to you. If you are also the policyholder, you should receive Copy B.

**Insured's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Box 1.** Shows the gross benefits paid under a long-term care insurance contract during the year.

**Box 2.** Shows the gross accelerated death benefits paid during the year.

**Box 3.** Shows if the amount in box 1 or 2 was paid on a per diem basis or was reimbursement of actual long-term care expenses. If you are terminally ill this box may not be checked.

**Box 4.** May show if the benefits were from a qualified long-term care insurance contract.

**Box 5.** May show if you were certified chronically ill or terminally ill and the latest date certified.

**Future developments.** For the latest developments related to Form 1099-LTC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099LTC](http://www.irs.gov/Form1099LTC).

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519		
		\$	Form <b>1099-LTC</b> (Rev. October 2019)		
PAYER'S TIN		POLICYHOLDER'S TIN	2 Accelerated death benefits paid	For calendar year 20 ____	
			\$	INSURED'S TIN	
POLICYHOLDER'S name		3 <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		<p><b>Copy D For Payer</b></p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b></p>	
		INSURED'S name			
Street address (including apt. no.)		Street address (including apt. no.)			
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			
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable (optional):	<input type="checkbox"/> Chronically ill	Date certified	
			<input type="checkbox"/> Terminally ill		

## Instructions for Payer

To complete Form 1099-LTC, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1099-LTC.

To get or to order these instructions, go to [www.irs.gov/Form1099LTC](http://www.irs.gov/Form1099LTC).

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

**Need help?** If you have questions about reporting on Form 1099-LTC, call the information reporting customer service site toll free at 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).