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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid \$	OMB No. 1545-1519 2000 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Accelerated death benefits paid \$		
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.	
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City, state, and ZIP code		City, state, and ZIP code		
Account number (optional)	4 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified		

Form **1099-LTC**

Cat. No. 23021Z

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

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519 2000 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
		\$		
2 Accelerated death benefits paid				
\$				
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.	Copy B For Policyholder This is important tax information and is being furnished to the Internal Revenue Service. 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.
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City, state, and ZIP code		City, state, and ZIP code		
Account number (optional)		4 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	

Form **1099-LTC**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

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 by either a physician as terminally ill or by a licensed health care practitioner as chronically ill.

Long-term care insurance contract. 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. 502**, Medical and Dental Expenses, and **Form 8853**, Medical Savings Accounts and Long-Term Care Insurance Contracts, for more information.

Per diem basis. This means payments made on a 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.

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 whether the amount in box 1 or 2 was paid on a per diem basis or was reimbursement of actual long-term care expenses. This box may not be marked if the insured was terminally ill.

Box 4. May show whether the insured was certified chronically ill or terminally ill, and the latest date certified.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519 2000 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
		\$		
2 Accelerated death benefits paid				
\$				
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.	Copy C For Insured Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City, state, and ZIP code		City, state, and ZIP code		
Account number (optional)		4 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	

Form **1099-LTC**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

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.

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 whether the amount in box 1 or 2 was paid on a per diem basis or was reimbursement of actual long-term care expenses. This box may not be marked if you are terminally ill.

Box 4. May show whether you were certified chronically ill or terminally ill, and the latest date certified.

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid \$	OMB No. 1545-1519 2000 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits Copy D For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Accelerated death benefits paid \$		
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.	
POLICYHOLDER'S name Street address (including apt. no.) City, state, and ZIP code		INSURED'S name Street address (including apt. no.) City, state, and ZIP code		
Account number (optional)		4 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	

Form **1099-LTC**

Department of the Treasury - Internal Revenue Service

Payers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we are now providing general and specific form instructions as separate products. The new products you should use for 2000 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contains general information concerning Form 1099-LTC and other forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2000 Instructions for Form 1099-LTC**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at www.irs.gov.



Caution: *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.*

Due dates. Furnish Copy B of this form to the policyholder by January 31, 2001.

Furnish Copy C of this form to the insured by January 31, 2001.

File Copy A of this form with the IRS by February 28, 2001. If you file electronically, the due date is April 2, 2001.