

Go through this chart for each insured person for whom you received long-term care (LTC) payments. See **Definitions**, earlier.

**Start Here**

Did you (or your spouse, if filing jointly) receive payments in 2025 made on a per diem or other periodic basis under an LTC insurance contract?

Yes

Were any of those payments made under a qualified LTC insurance contract?

Yes

Complete all of Section C.

No

Did you (or your spouse, if filing jointly) receive any accelerated death benefits in 2025 from a life insurance policy that were made on a per diem or other periodic basis?

No

**Don't complete Section C.**

Yes

Did you (or your spouse, if filing jointly) receive any accelerated death benefits in 2025 from a life insurance policy that were made on a per diem or other periodic basis?

No

Complete only lines 14a, 14b, and 17 of Section C.

Yes

Were any of the payments paid on behalf of a chronically ill (not terminally ill) individual?

No

Complete only lines 14a, 14b, 15, 16, 17 (if applicable), and 26 of Section C.

Yes

Complete all of Section C.