

**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).

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code, and telephone no. <b>INTEGRATED DATA MANAGEMENT SYSTEMS                  ACCOUNT ABILITY COMPLIANCE SOFTWARE                  555 BROADHOLLOW ROAD SUITE 273                  MELVILLE NY 11747-5001</b>  <b>631-249-7744/SALES DEPT</b>		<b>1</b> Gross long-term care benefits paid  <b>\$ 83750.00</b>	OMB No. 1545-1519  Form <b>1099-LTC</b> (Rev. October 2019)	<b>Long-Term Care and Accelerated Death Benefits</b>
PAYER'S TIN <b>13-3249958</b>		<b>2</b> Accelerated death benefits paid  <b>\$ 2.00</b>	For calendar year <b>2021</b>	
POLICYHOLDER'S name, street address, city, state, and ZIP code  <b>JOHN DOE                  33 EAST 17 STREET UNIT 2101                  NEW YORK NY 10003-2005</b>		<b>3</b> <input checked="" type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S TIN <b>XXX-XX-3774</b>	<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.
POLICYHOLDER'S TIN <b>XXX-XX-0023</b>		INSURED'S name, street address, city, state, and ZIP code <b>MARY J SMITH                  130 E 34 ST                  NEW YORK NY 10016-4634</b>		
Account number (see instructions) <b>J32344-D34943</b>	<b>4</b> Qualified contract <input type="checkbox"/> (optional)	<b>5</b> (optional) <input checked="" type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified <b>03/16/2019</b>	

Form 1099-LTC (Rev. 10-2019)

(Keep for your records)

Department of the Treasury - Internal Revenue Service

**INTEGRATED DATA MANAGEMENT SYSTEMS  
 ACCOUNT ABILITY COMPLIANCE SOFTWARE  
 555 BROADHOLLOW ROAD SUITE 273  
 MELVILLE NY 11747-5001**

**FIRST-CLASS MAIL  
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**ADDRESS SERVICE REQUESTED  
 MARY J SMITH  
 130 E 34 ST  
 NEW YORK NY 10016-4634**