

**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 identification number.** For your protection, this form may show only the last four digits of your 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 identification number 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, ZIP code, and telephone no. <b>INTEGRATED DATA MANAGEMENT SYSTEMS INC</b> <b>ACCOUNT ABILITY COMPLIANCE SOFTWARE</b> <b>555 BROADHOLLOW ROAD SUITE 273</b> <b>MELVILLE NY 11747-5001</b>  <b>631-249-7744/SALES DEPT</b>		<b>1</b> Gross long-term care benefits paid <b>\$ 82500.00</b>	OMB No. 1545-1519  <b>2017</b>	<b>Long-Term Care and Accelerated Death Benefits</b>
PAYER'S federal identification number <b>13-3249958</b>		<b>2</b> Accelerated death benefits paid <b>\$ 0.00</b>	Form <b>1099-LTC</b>	
POLICYHOLDER'S name, street address, city, state, and ZIP code  <b>JOHN DOE</b> <b>33 EAST 17 STREET UNIT 2101</b> <b>NEW YORK NY 10003-2005</b>		<b>3</b> <input type="checkbox"/> Per diem <input checked="" type="checkbox"/> Reimbursed amount	INSURED'S identification number <b>XXX-XX-2727</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 name, street address, city, state, and ZIP code  <b>MARY J SMITH</b> <b>130 E 34 STREET</b> <b>NEW YORK NY 10016-4634</b>		INSURED'S name, street address, city, state, and ZIP code  <b>MARY J SMITH</b> <b>130 E 34 STREET</b> <b>NEW YORK NY 10016-4634</b>	<b>4</b> Qualified contract (optional) <input type="checkbox"/>	
Account number (see instructions) <b>J344302-D94932834</b>		<b>5</b> (optional) <input checked="" type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified <b>03/09/2016</b>	

Form 1099-LTC

(Keep for your records)

Department of the Treasury - Internal Revenue Service

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 ACCOUNT ABILITY COMPLIANCE SOFTWARE  
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 MELVILLE NY 11747-5001

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