



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Form 1099-LTC - Long-Term Care and Accelerated Death Benefits

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control No. 1545-1519 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Marcus W. McCrary, (470)769-2001.

SUPPLEMENTARY INFORMATION:

The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or

included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Title: Long-Term Care and Accelerated Death Benefits

OMB Control Number: 1545-1519.

Form Number: 1099-LTC.

Abstract: IRC sections 7702B and 101(g) respectively define situations under which benefits paid under a long-term health care insurance contract and accelerated death benefits paid under a life insurance policy may qualify for special tax treatment. IRC section 6050Q requires the payer to report all such benefit amounts paid during any calendar year, specifying whether or not the benefits were paid in whole or in part on a per diem or other periodic basis without regard to expenses. Benefit payers use Form 1099-LTC to report any long-term care or accelerated death benefits paid to an individual. Payers include insurance companies, governmental units, and viatical settlement providers.

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and governments.

Estimated Number of Respondents: 3,000

Estimated Number of Responses: 410,600

Estimated Time Per Response: 13 minutes.

Estimated Total Annual Burden Hours: 88,963.

Approved: June 27, 2025.

Marcus W. McCrary,

Tax Analyst.

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