



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Agency Information Collection Activities; Comment Request on Long-Term Care

### Premiums Paid Statement

**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](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-NEW 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 Jason Schoonmaker, (801)-620-6008.

**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 Premiums Paid Statement.

*OMB Control Number:* 1545-NEW.

*Form Number:* 1099-LPS.

*Abstract:* Internal Revenue Code (IRC) section 401(a)(39)(E) respectively defines a long-term care premium statement and its requirements. IRC section 6050Z defines requirements of reporting, statements to be furnished, contracts or coverage covering more than one insured, and statements to be furnished on request. Issuers of certified long-term care insurance that files a long-term care premium statement use Form 1099-LPS to report long-term care insurance contracts.

*Current Actions:* This form is being submitted for new OMB approval.

*Type of Review:* New collection.

*Affected Public:* Individuals and households, Business or other for-profit organizations.

*Estimated Number of Respondents:* 115

*Estimated Number of Responses:* 115

*Estimated Time Per Response:* 12 minutes.

*Estimated Total Annual Burden Hours:* 23.

Approved: April 06, 2026.

**Jason M. Schoonmaker,**

*Tax Analyst.*

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