



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet.

However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of the form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and publications usually have some additional changes before their final release. Early release drafts are posted at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, publications, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include "NTF" followed by the form or publication number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more information, click [here](#).

TREASURY/IRS AND OMB USE ONLY DRAFT

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☐ CORRECTED

ISSUER'S name			* Caution: By entering an amount in box 1, you are confirming that the premiums paid are for the coverage of certified long-term care insurance.		OMB No. 1545-2339		Long-Term Care Premiums Paid Statement
Street address		Room/suite no.			Form 1099-LPS		
City/town		Telephone number			(December 2026)		
State/province		Country	ZIP/foreign postal code	For calendar year			
ISSUER'S TIN			POLICYHOLDER'S TIN		1 Long-term care premiums and charges paid*		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
					\$		
POLICYHOLDER'S name			INSURED'S name		2 Insured's relationship to the policyholder Check one: ☐ Self ☐ Spouse		
Street address			Apt. no.	Street address		Apt. no.	
City/town			City/town				
State/province			Country	ZIP/foreign postal code	State/province		
			Country				
			ZIP/foreign code				
Account number (see instructions)							

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ISSUER'S name					OMB No. 1545-2339		Long-Term Care Premiums Paid Statement Copy B For Policyholder This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported. Explore options to file for free at www.irs.gov/FFForm .	
Street address		Room/suite no.			Form 1099-LPS (December 2026)			
City/town		Telephone number			For calendar year _____			
State/province		Country	ZIP/foreign postal code		1 Long-term care premiums and charges paid \$			
ISSUER'S TIN		POLICYHOLDER'S TIN		2 Insured's relationship to the policyholder Check one: ☐ Self ☐ Spouse		INSURED'S TIN		
POLICYHOLDER'S name				INSURED'S name				
Street address			Apt. no.	Street address		Apt. no.		
City/town				City/town				
State/province		Country	ZIP/foreign postal code		State/province		Country ZIP/foreign code	
Account number (see instructions)								

Form **1099-LPS** (12-2026)

(keep for your records)

www.irs.gov/Form1099LPS

Department of the Treasury - Internal Revenue Service

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Instructions for Policyholder

Future developments. For the latest developments related to Form 1099-LPS and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099LPS.

Free File Program. Go to www.irs.gov/FFForm to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

An issuer, such as an insurance company, must furnish this form to you to report the premiums and charges paid for the coverage of certified long-term care insurance for the calendar year if the issuer filed a long-term care premiums statement with your defined contribution plan with respect to your request for qualified long-term care distributions. If you receive a Form 1099-R for a qualified long-term care distribution, see Pub. 590-B and Form 5329 and its instructions for more information. Premiums and charges paid include those paid through the use of the qualified long-term care distributions as well as other premiums and charges paid during the same calendar year.

A certified long-term care insurance contract provides (1) coverage for qualified long-term care services, (2) coverage of the risk that the insured individual would become chronically ill, or (3) coverage of qualified long-term care services under a

rider or other provision of an insurance or annuity contract that is treated as a separate contract and satisfies certain requirements. To be a certified long-term care insurance contract, the coverage under the contract must provide meaningful financial assistance in the event the insured needs home-based or nursing home care.

Policyholder's taxpayer identification number (TIN). For your protection, this form may show only the last 4 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 issuer assigned to distinguish your account.

Insured's TIN. If the policyholder and the insured are the same person, this box may be blank.

Box 1. Shows long-term care premiums and charges paid during the calendar year for coverage of certified long-term care insurance.

Box 2. Shows the insured's relationship to the policyholder.

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ISSUER'S name					OMB No. 1545-2339		Long-Term Care Premiums Paid Statement	
Street address		Room/suite no.			Form 1099-LPS (December 2026)			
City/town		Telephone number			For calendar year _____			
State/province		Country	ZIP/foreign postal code					
ISSUER'S TIN			POLICYHOLDER'S TIN		1 Long-term care premiums and charges paid \$		Copy C For Insured 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			INSURED'S name		2 Insured's relationship to the policyholder Check one: ☐ Self ☐ Spouse			
Street address		Apt. no.		INSURED'S TIN				
City/town		Apt. no.		INSURED'S name				
State/province		Country	ZIP/foreign postal code		INSURED'S name			
City/town		Apt. no.		INSURED'S name				
State/province		Country	ZIP/foreign code		INSURED'S name			
City/town		Apt. no.		INSURED'S name				
Account number (see instructions)								

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Department of the Treasury - Internal Revenue Service

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Instructions for Insured

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Free File Program. Go to www.irs.gov/FFForm to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

An issuer, such as an insurance company, must furnish this form to you and to the policyholder to report the premiums and charges paid for the coverage of certified long-term care insurance for the calendar year if the issuer filed a long-term care premiums statement with the policyholder's defined contribution plan with respect to the policyholder's request for qualified long-term care distributions.

If you are the insured but are not the policyholder, Copy C is provided to you for information only. 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 4 digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN)). However, the issuer has reported your complete TIN to the IRS.

Account number. May show an account or other unique number the issuer assigned to distinguish your account.

Insured's TIN. If the policyholder and the insured are the same person, this box may be blank.

Box 1. Shows long-term care premiums and charges paid during the calendar year for coverage of certified long-term care insurance for the insured.

Box 2. Shows the insured's relationship to the policyholder.

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