Attention:

Which Revision To Use for Which Year. We issue information returns up to a year in advance of when issuers will first file them. For all forms that we do not issue annually (such as Form 1040), the year of the revision date is the first year for which issuers are to use the form to report amounts. For example, we issued an April 2025 revision of Form 1099-NEC, Nonemployee Compensation, to use first to report amounts for calendar year 2025. Filers will first file the April 2025 revision with the IRS beginning in January 2026, to report amounts for 2025. Likewise, we are developing a December 2026 revision of Form 1099-NEC, to use first to report amounts for calendar year 2026 with the first filings with the IRS beginning in January 2027.

We release these and other information return forms and their instructions up to a year in advance of when you, as an issuer, are required to file them with the IRS. We do this because the information return forms have multiple uses. We also provide a copy of the form for the form issuer to use to furnish a copy of the form to the recipient. We require filers of information returns, including Forms 1099-NEC and 1099-S, to furnish a copy of what is or will be filed with the IRS to the recipient. In many cases, issuers of 1099 forms prefer to furnish the information return to the recipient at the time they know what they will have to report to the IRS beginning the following January. For example, you cannot file the December 2026 revision of Form 1099-S with the IRS for a reportable home sale occurring in January 2026 until January 2027. However, you may want to furnish the recipient (the seller of the home) their copy of Form 1099-S at the closing of the sale, to avoid issues with mailing the Form 1099-S the following January, a year later, when the recipient may have a new mailing address. We therefore make the Form 1099-S for use in reporting 2026 sales available just before 2026, so issuers can use it to meet their responsibility to furnish a copy to the recipient for sales beginning in 2026, even though the form can't be filed with the IRS until January 2027. We also post drafts and final revisions of information returns well in advance so that issuers will know at the beginning of a year what information they need to collect during that year so they can report it to the IRS beginning in January of the following year.

Note: We make available Copy A for informational purposes only. Copy A appears in red, similar to the official printed form. However, official printed versions of Copy A are scannable, but self-printed copies of Copy A from this PDF are not. Do **not** print and file copy A of this PDF; we may impose a penalty for filing information return forms that we can't scan. See part O in Publication 1099, General Instructions for Certain Information Returns, at IRS.gov/Form1099 for more information about penalties.

You may download and print Copy B and other copies of this form, which appear in black, to satisfy the requirement to furnish the information to the recipient.

If you have 10 or more information returns, in the aggregate, to file, you may be required to e-file information returns. You'll find that it is easier and faster to e-file using our free Information Return Intake System (IRIS). See IRS.gov/InfoReturn and IRS.gov/IRIS for details.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, go to IRS.gov/EmployerForms. We'll mail you the forms you request and their instructions, as well as any publications you may order.

Note: The order limit for most information returns is 10 due to the e-file requirement.

See IRS Publications 1141, 1167, and 1179 for more information about these tax forms.

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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 Form **1099-LPS** (December 2026) **For calendar year** _____	**Long-Term Care Premiums Paid Statement**
Street address		Room/suite no.			
City/town		Telephone number			
State/province	Country	ZIP/foreign postal code	**1** Long-term care premiums and charges paid* $		**Copy A** **For Internal Revenue Service Center**
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		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns**.
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	
					www.irs.gov/Form1099
Account number (see instructions)					

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☐ CORRECTED (if checked)

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

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.

☐ CORRECTED (if checked)

ISSUER'S name				OMB No. 1545-2339 Form **1099-LPS** (December 2026) **For calendar year** _____	**Long-Term Care Premiums Paid Statement**
Street address		Room/suite no.			
City/town		Telephone number			
State/province	Country	ZIP/foreign postal code	**1** Long-term care premiums and charges paid $		**Copy C** **For Insured**
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.	Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.
City/town			City/town		
State/province	Country	ZIP/foreign postal code	State/province	Country / ZIP/foreign code	
Account number (see instructions)					

Instructions for Insured

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 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.