Name of policyholder (as shown on Form 1040)	Social security number of policyholder ▶

Section C.　Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** in the instructions before completing this section.

If more than one Section C is attached, check here . . . . ▶ ☐

	FIRST NAME	MI	LAST NAME	SUFF		

14a Name of insured ▶ _____　**b** Social security number of insured ▶ _____

15 In 2013, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . ☐ **Yes** ☐ **No**

Note: If "Yes" and the **only** payments you received in 2013 were accelerated death benefits that were paid *to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.*

17 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked . . . . | **17** | | |

Caution: Do not *use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a* **qualified** *LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*

18 Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts . . . . | **18** | | |

19 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions) . . . . | **19** | | |

20 Add lines 18 and 19 . . . . | **20** | | |

Note: *If you checked "Yes" on line 15 above, see* **Multiple Payees** *in the instructions before completing lines 21 through 25.*

21 Multiply $320 by the number of days in the LTC period . . . . . . | **21** | | |

22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) . . . . | **22** | | |

23 Enter the **larger** of line 21 or line 22 . . . . | **23** | | |

24 Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . | **24** | | |

Caution: *If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.*

25 Per diem limitation. Subtract line 24 from line 23 . . . . | **25** | | |

26 **Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount . . . . | **26** | | |

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