



2019 Schedule M1LTI, Long-Term Care Insurance Credit

Your First Name and Initial

Last Name

Social Security Number

If you (or your spouse, if filing a joint return) paid premiums in 2019 for a qualified long-term care insurance policy, complete this schedule to determine the amount, if any, you can subtract from your tax when filing Form M1.

To qualify for this credit, both of the following must apply to your long-term care insurance policy:

- It qualifies as an itemized deduction (see Schedule M1SA, *Minnesota Itemized Deductions*), disregarding the income test, and
- It has a lifetime long-term care benefit limit of \$100,000 or more.

There are no separate instructions for Schedule M1LTI.

Policy Information (only one qualifying policy per person):

Name of Insured

Insurance Company

Policy Number

Provide the information in the appropriate column for each insured person. If you are filing a joint return and both you and your spouse are covered by one policy, use half of the premiums in column A and half in column B (below).

Round amounts to the nearest whole dollar.

	You A	Spouse B
1 Premiums paid in 2019 for the qualifying long-term care insurance policy 1 _____		
Did you file Schedule M1SA?		
• If no, skip lines 2, 3, and 4, and enter line 1 on line 5.		
• If yes, continue with line 2.		
2 Amount of premiums paid on this policy that are included on line 1 of Schedule M1SA 2 _____		
3 Amount from line 4 of Schedule M1SA (If you and your spouse are claiming premiums paid, enter half of this amount in each column). 3 _____		
4 Amount from line 2 or line 3, whichever is less 4 _____		
5 Subtract line 4 from line 1 5 _____		
6 Multiply line 5 by 25% (.25) 6 _____		
7 The maximum credit is \$100 per person 7 _____	100	100
8 Amount from line 6 or line 7, whichever is less 8 _____		
9 Add line 8, columns A and B 9 _____		
Full-year residents: Also enter this amount on line 17 of Form M1.		

Part-year Residents and Nonresidents

10 Multiply line 9 by line 24 of Schedule M1NR. Enter the result here and on line 17 of Form M1 10 _____		
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You must include this schedule with your Form M1.

