DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 8/12/25

251811

2025 Schedule M1LTI, Long-Term Care Insurance Credit

YOUR FIRST NAME, INITXXXXXXXXX	LAST NAMEXXXXXXXXXXXXXXXXXX	999999999
Your First Name and Initial	Last Name	Social Security Number

If you (or your spouse, if filing a joint return) paid premiums in 2025 for a qualified long-term care insurance policy, complete this schedule to determine the amount of the credit you may claim when filing Form M1, *Individual Income Tax*.

To qualify for this credit, both of these must apply to your long-term care insurance policy:
- It qualifies as an itemized deduction on Schedule M1SA, *Minnesota Itemized Deductions*, regardless of income limitations
- 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
NAME OF INSURED XXXXXXXXXXXXX	INSURANCE COMPANY XXXXXX	12345678910101
NAME OF INSURED XXXXXXXXXXXXX	INSURANCE COMPANY XXXXXX	12345678910101

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.

			A —You	B —Spouse
1	Premiums paid in 2025 for the qualifying long-term care insurance policy	1	12345678	12345678
	Did you file Schedule M1SA?			
	• If **no**, skip lines 2, 3, and 4, and enter amounts from 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	12345678	12345678
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	12345678	12345678
4	Amount from line 2 or line 3, **whichever is less**	4	12345678	12345678
5	Subtract line 4 from line 1	5	12345678	12345678
6	Multiply line 5 by 25% (.25)	6	12345678	12345678
7	The maximum credit is $100 per person	7	**100**	**100**
8	Amount from line 6 or line 7, **whichever is less**	8	12345678	12345678
9	Add line 8, columns A and B	9	12345678	

Full-year residents: Also enter this amount on line 2 of Schedule M1C.

Part-year Residents and Nonresidents

10	Multiply line 9 by line 30 of Schedule M1NR. Enter the result here and on line 2 of Schedule M1C	10	12345678

You must include this schedule with your Form M1.

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