



# TaxNewsFlash

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## Notice 2026-33: Guidance on qualified long-term care distributions

The IRS today released [Notice 2026-33](#), providing guidance on qualified long-term care distributions permitted under sections 72(t)(2)(N) and 401(a)(39), as amended by the SECURE 2.0 Act.

In particular, the notice provides guidance to providers of certified long-term care insurance relating to the disclosure and reporting requirements under sections 401(a)(39) and 6050Z and to plan administrators making, and individuals receiving, qualified long-term care distributions under section 72(t)(2)(N).

Notice 2026-33 also extends the deadline for a plan sponsor of a defined contribution plan that is not a governmental plan (within the meaning of section 414(d)), a section 403(b) plan maintained by a public school, or an applicable collectively bargained plan, to amend its eligible retirement plan to permit qualified long-term care distributions.

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