

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [www.irs.gov/form1099](http://www.irs.gov/form1099), for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

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, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract	OMB No. 1545-2281 Form <b>1099-SB</b> (Rev. December 2019) For calendar year 20 ____	<b>Seller's Investment in Life Insurance Contract</b>
		\$		
		2 Surrender amount		
		\$		
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		<b>Copy A For Internal Revenue Service Center File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

CORRECTED (if checked)

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract	OMB No. 1545-2281 Form <b>1099-SB</b> (Rev. December 2019)	<b>Seller's Investment in Life Insurance Contract</b>
		\$		
		2 Surrender amount	For calendar year 20 ____	
		\$		
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		<b>Copy B For Seller</b> 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.
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** (Rev. 12-2019)

(keep for your records)

[www.irs.gov/Form1099SB](http://www.irs.gov/Form1099SB)

Department of the Treasury - Internal Revenue Service

## Instructions for Seller

The issuer of an insurance policy must furnish this form to you upon receiving notice of a transfer of your life insurance contract in a reportable policy sale under section 6050Y or the transfer of your life insurance contract to a foreign person reportable under section 6050Y.

**Seller's taxpayer identification number (TIN).** For your protection, this form may show only the last four 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.

**Policy number.** Shows the policy number the life insurance company assigned to the life insurance contract transferred.

**Box 1.** Shows the issuer's estimate of your investment in the contract (as defined in section 72(e)(6)).

**Box 2.** Shows the amount that you would have received upon surrender of the life insurance contract transferred.

**Issuer's information contact name, address, and phone**

**number.** Shows the contact information of the issuer. The contact information provided will give you direct access to a person who can answer questions about this form. If blank, the contact information is the same as the ISSUER.

**Future developments.** For the latest developments related to Form 1099-SB and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099SB](http://www.irs.gov/Form1099SB).

CORRECTED (if checked)

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract	OMB No. 1545-2281 Form <b>1099-SB</b> (Rev. December 2019) For calendar year 20 ____	<b>Seller's Investment in Life Insurance Contract</b>
		\$		
2 Surrender amount	\$			
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		<b>Copy C</b> <b>For Issuer</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** (Rev. 12-2019)

(keep for your records)

[www.irs.gov/Form1099SB](http://www.irs.gov/Form1099SB)

Department of the Treasury - Internal Revenue Service

## Instructions for Issuer

To complete Form 1099-SB, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1099-SB.

To get or to order these instructions, go to [www.irs.gov/Form1099SB](http://www.irs.gov/Form1099SB).

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

**Need help?** If you have questions about reporting on Form 1099-SB, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).