



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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VOID

CORRECTED

ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient	OMB No. 1545-2281 2019 Form 1099-LS
	\$	
	2 Date of sale	

Reportable Life Insurance Sale

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)
Street address (including apt. no.)		
City or town, state or province, country, and ZIP or foreign postal code		
Policy number		

Copy A
For Internal Revenue Service Center
File with Form 1096.
 For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

DO NOT FILE

CORRECTED (if checked)

ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient	OMB No. 1545-2281 2019 Form 1099-LS
	\$	
	2 Date of sale	

Reportable Life Insurance Sale

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name	Copy B For Payment Recipient 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.
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Policy number			

Form **1099-LS**

(keep for your records)

www.irs.gov/Form1099LS

Department of the Treasury - Internal Revenue Service

DO NOT FILE

Instructions for Payment Recipient

An acquirer of a life insurance contract or any interest in a life insurance contract in a reportable policy sale under section 6050Y must give this form to you for payments made to you in the reportable policy sale.

Payment Recipient'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 acquirer has reported your complete TIN to the IRS.

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

Box 1. Shows the amount paid to you in the reportable policy sale under section 6050Y.

Box 2. Shows the date of sale.

Issuer's name. Shows the insurance company that bears the risk with respect to the life insurance contract on the date a Form 1099-LS is required to be furnished to that issuer. Generally, this will be the life insurance company responsible for administering the contract, including paying death benefits under the life insurance contract.

Acquirer's information contact name, address, and phone number. Shows the contact information of the acquirer. 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 ACQUIRER.

Future developments. For the latest developments related to Form 1099-LS and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099LS.

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February 14, 2019

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ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient (optional) \$	OMB No. 1545-2281 2019 Form 1099-LS
	2 Date of sale	

Reportable Life Insurance Sale

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name	Copy C For Issuer Copy C is provided to you for information only. Only the payment recipient is required to report this information on a tax return.
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Policy number			

Form **1099-LS**

(keep for your records)

www.irs.gov/Form1099LS

Department of the Treasury - Internal Revenue Service

DO NOT FILE

Instructions for Issuer

An acquirer of a life insurance contract or any interest in a life insurance contract in a reportable policy sale under section 6050Y must give this form to you to report the acquisition.

If you are the issuer, Copy C is provided to you because you have an information reporting obligation under section 6050Y(b). You must file a Form 1099-SB with respect to the reportable policy sale under section 6050Y.

Payment Recipient's taxpayer identification number (TIN). For the payment recipient's protection, this form may show only the last four digits of the payment recipient's TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the acquirer has reported the payment recipient's complete TIN to the IRS.

Policy number. Shows the policy number assigned to the life insurance contract acquired from the payment recipient.

Box 1. This box may show the amount paid to the payment recipient.

Box 2. Shows the date of sale.

Issuer's name. Shows your name as the insurance company that bears the risk with respect to the life insurance contract on the date a Form 1099-LS is required to be furnished to you.

Acquirer's information contact name, address, and phone number. Shows the contact information of the acquirer. If blank, the information is the same as ACQUIRER.

Future developments. For the latest developments related to Form 1099-LS and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099LS.

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ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient	OMB No. 1545-2281 2019 Form 1099-LS
	\$ 2 Date of sale	

Reportable Life Insurance Sale

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name	Copy D For Acquirer For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Policy number			

Form **1099-LS**

www.irs.gov/Form1099LS

Department of the Treasury - Internal Revenue Service

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Instructions for Acquirer

To complete Form 1099-LS, use:

- The 2019 General Instructions for Certain Information Returns, and
- The 2019 Instructions for Form 1099-LS.

To get or to order these instructions, go to www.irs.gov/Form1099LS.

Due dates. See guidance for filing and furnishing dates.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

Need help? If you have questions about reporting on Form 1099-LS, 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).

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February 14, 2019
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