



## **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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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
	\$	
	2 Surrender amount	2019
	\$	
		Form 1099-SB

**Seller's Investment in Life Insurance Contract**

ISSUER'S TIN	SELLER'S TIN	ISSUER'S information contact name
SELLER'S name		<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2019 General Instructions for Certain Information Returns.</b>
Street address (including apt. no.)		
City or town, state or province, country, and ZIP or foreign postal code		
Policy number		

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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  <b>2019</b> Form <b>1099-SB</b>
	\$	
	2 Surrender amount	
	\$	

**Seller's Investment in Life Insurance Contract**

ISSUER'S TIN	SELLER'S TIN	ISSUER'S information contact name	<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**

(keep for your records)

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

Department of the Treasury - Internal Revenue Service

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## 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.

**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).

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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 <b>2019</b> Form <b>1099-SB</b>
	\$ 2 Surrender amount	
	\$	

**Seller's Investment in Life Insurance Contract**

ISSUER'S TIN	SELLER'S TIN	ISSUER'S information contact name	<b>Copy C</b> <b>For Issuer</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2019</b> General Instructions for Certain Information Returns.
SELLER'S name	ISSUER'S information contact name		
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Policy number			

Form **1099-SB**

(keep for your records)

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

Department of the Treasury - Internal Revenue Service

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## Instructions for Issuer

To complete Form 1099-SB, use:

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

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

**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.

**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).

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