



Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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VOID

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 1099-SB (Rev. April 2025) For calendar year _____	Seller's Investment in Life Insurance Contract
		\$		
		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)		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

TREASURY/IRS AND OMB USE

Form **1099-SB** (Rev. 4-2025) Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service

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January 31, 2025
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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 1099-SB (Rev. April 2025)	Seller's Investment in Life Insurance Contract
		\$		
		2 Surrender amount	For calendar year	
		\$		
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)		Copy B For Seller 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. 4-2025)

(keep for your records)

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.

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.

Free File Program. Go to <https://www.irs.gov/FreeFile> to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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