



## 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 [IRS.gov/Form1099](https://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.

If you have 10 or more information returns to file, you may be required to file e-file. Go to [IRS.gov/InfoReturn](https://www.irs.gov/InfoReturn) for e-file options.

If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at [IRS.gov/EmployerForms](https://www.irs.gov/EmployerForms). We'll mail you the forms you request and their instructions, as well as any publications you may order.

See Publications [1141](#), [1167](#), and [1179](#) for more information about printing these forms.

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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
	\$	Form <b>1099-LS</b>
	2 Date of sale	(Rev. April 2025) For calendar year _____

**Reportable Life Insurance Sale**

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name	<p><b>Copy A For Internal Revenue Service Center</b></p> <p>For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the <b>General Instructions for Certain Information Returns.</b> <a href="http://www.irs.gov/Form1099">www.irs.gov/Form1099</a></p>
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** (Rev. 4-2025)

Cat. No. 71383M

[www.irs.gov/Form1099LS](http://www.irs.gov/Form1099LS)

Department of the Treasury - Internal Revenue Service

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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
	\$	Form <b>1099-LS</b>
	2 Date of sale	(Rev. April 2025) For calendar year _____

**Reportable Life Insurance Sale**

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name	<b>Copy B For Payment Recipient</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.
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			

## 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](http://www.irs.gov/Form1099LS).

**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.

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 (optional) \$	OMB No. 1545-2281 Form <b>1099-LS</b> (Rev. April 2025)
	2 Date of sale	For calendar year
		_____

**Reportable Life Insurance Sale**

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name	<b>Copy C For Issuer</b>  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			

## 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](http://www.irs.gov/Form1099LS).