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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

## Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

▶ **Attach to the policyholder's tax return—See instructions.**

Attachment  
 Sequence No. **160**

Name(s) shown on return	<b>Identifying number</b>
Name of policyholder, if different from above	Identifying number, if different from above

Type of business

<b>1</b> Enter the number of employees the policyholder had at the end of the tax year . . . . .	<b>1</b>	
<b>2</b> Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> below for an exception . . . . .	<b>2</b>	
<b>3</b> Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2 . . . . .	<b>3</b>	
<b>4a</b> Does the policyholder have a valid consent (see instructions) for each employee included on line 2? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>b</b> If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent . . . . .	<b>4b</b>	

