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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. 1545-0108	<div style="border: 1px solid black; padding: 2px; display: inline-block;">2019</div> Seller's Investment in Life Insurance Contract
		2 Surrender amount \$	Form 1099-SB 2018	
ISSUER'S TIN	SELLER'S TIN	ISSUER'S information contact name		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
SELLER'S name		<div style="font-size: 2em; opacity: 0.5; text-align: center;"> DRAFT AS OF August 9, 2018 </div>		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

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

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2019

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. 1545-0108 2019 2018 Form 1099-SB
		\$ 2 Surrender amount	
ISSUER'S TIN		SELLER'S TIN	ISSUER'S information contact name
SELLER'S name		<p>Copy B For Seller</p> <p>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.</p>	
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

Department of the Treasury - Internal Revenue Service

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.

August 9, 2018

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. 1545-0108
		2 Surrender amount	Form 1099-SB
ISSUER'S TIN	SELLER'S TIN	ISSUER'S information contact name	
SELLER'S name		<p>Copy C For Issuer For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</p>	
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 Department of the Treasury - Internal Revenue Service

INTERNAL USE ONLY
DRAFT AS OF
August 9, 2018

2019
Seller's Investment in Life Insurance Contract

2019

2019

Instructions for Issuer

To complete Form 1099-SB, use:

- The 2018 General Instructions for Certain Information Returns, and
- The 2018 Instructions for Form 1099-SB.

To get or to order these instructions, go to www.irs.gov/Form1099SB.

Due dates. Furnish Copy B of this form to the seller by January 31, 2019.

March 31,

File Copy A of this form with the IRS by February 28, 2019. If you file electronically, the due date is April 1, 2019. 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).

August 9, 2018

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