

## 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 [www.irs.gov/form1099](http://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.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

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CORRECTED

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. December 2019) For calendar year 20 ____

**Reportable Life Insurance Sale**

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name
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		

**Copy A For Internal Revenue Service Center File with Form 1096.**  
For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

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. December 2019)
		For calendar year 20 ____

**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			

Form **1099-LS** (Rev. 12-2019)

(keep for your records)

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

Department of the Treasury - Internal Revenue Service

## 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).

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. December 2019)
	2 Date of sale	For calendar year 20 ____

**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).

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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. December 2019)
		For calendar year 20 ____

**Reportable Life Insurance Sale**

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name
PAYMENT RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		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)
Policy number		

**Copy D For Acquirer**

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

## Instructions for Acquirer

To complete Form 1099-LS, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1099-LS.

To get or to order these instructions, go to [www.irs.gov/Form1099LS](http://www.irs.gov/Form1099LS).

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-LS, 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).