

Life Insurance Statement

Go to www.irs.gov/Form712 for the latest information.

Part I Decedent—Insured

(To be filed by the executor with Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, or Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States.)

1 Decedent's first name and middle initial	2 Decedent's last name	3 Decedent's social security number (if known)	4 Date of death
5a Name of insurance company	5b Address (number and street) of insurance company	5c City	5d State 5e ZIP code
6 Type of policy		7 Policy number	
8 Owner's name. If decedent is not owner, attach copy of application.	9 Date issued	10 Assignor's name. Attach copy of assignment.	11 Date assigned
12 Value of the policy at the time of assignment	13 Amount of premium (see instructions)	14 Name of beneficiaries	
15 Face amount of policy		15	
16 Indemnity benefits		16	
17 Additional insurance		17	
18 Other benefits		18	
19 Principal of any indebtedness to the company that is deductible in determining net proceeds		19	
20 Interest on indebtedness (line 19) accrued to date of death		20	
21 Amount of accumulated dividends		21	
22 Amount of post-mortem dividends		22	
23 Amount of returned premium		23	
24 Amount of proceeds if payable in one sum		24	
25 Value of proceeds as of date of death (if not payable in one sum)		25	
26 Policy provisions concerning deferred payments or installments. If other than a lump-sum settlement is authorized for a surviving spouse, check here and attach a copy of the insurance policy . . . <input type="checkbox"/>			
27 Amount of installments		27	
28 Date of birth, sex, and name of any person the duration of whose life may measure the number of payments.			
(i) Name of person the duration of whose life may measure beyond the number of payments	(ii) Date of birth	(iii) Sex	
29 Amount applied by the insurance company as a single premium representing the purchase of installment benefits		29	
30 Basis (mortality table and rate of interest) used by insurer in valuing installment benefits.			
31 Were there any transfers of the policy within the 3 years prior to the death of the decedent? <input type="checkbox"/> Yes <input type="checkbox"/> No			
32 If you checked "Yes" on line 31, enter date of assignment or transfer: / /			
	Month Day Year		
33 Was the insured the annuitant or beneficiary of any annuity contract issued by the company? <input type="checkbox"/> Yes <input type="checkbox"/> No			
34 Did the decedent have any incidents of ownership on any policies on the decedent's life, but not owned by the decedent at the date of death? <input type="checkbox"/> Yes <input type="checkbox"/> No			
35 Names of companies with which decedent carried other policies and amount of such policies if this information is disclosed by your records.			

The undersigned officer of the above-named insurance company (or appropriate federal agency or retirement system official) hereby certifies that this statement sets forth true and correct information.

Signature _____ **Title** _____ **Date of Certification** _____

Part II Living Insured

(File with Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, and Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return on Nonresident Not a Citizen of the United States. May also be filed with Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, or Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States, where decedent owned insurance on life of another.)

SECTION A—General Information

36 First name and middle initial of donor (or decedent)	37 Last name	38 Social security number
39 Date of gift for which valuation data submitted		39
40 Date of decedent's death for which valuation data submitted		40

SECTION B—Policy Information

41 Name of insured		42 Sex	43 Date of birth	
44a Name of insurance company	44b Address (number and street) of insurance company	44c City		44d State 44e ZIP code
45 Type of policy	46 Policy number	47 Face amount	48 Issue date	
49 Gross premium		50 Frequency of payment		
51 Assignee's name			52 Date assigned	
53 If irrevocable designation of beneficiary made, name of beneficiary	54 Sex	55 Date of birth, if known	56 Date designated	
57 If other than simple designation, quote in full. Attach additional sheets if necessary.				

58 If policy is not paid up:			
a Interpolated terminal reserve on date of death, assignment, or irrevocable designation of beneficiary	58a		
b Add proportion of gross premium paid beyond date of death, assignment, or irrevocable designation of beneficiary	58b		
c Add adjustment on account of dividends to credit of policy	58c		
d Total. Add lines 58a, b, and c			58d
e Outstanding indebtedness against policy			58e
f Net total value of the policy (for gift or estate tax purposes). Subtract line 58e from line 58d			58f
59 If policy is either paid up or a single premium:			
a Total cost, on date of death, assignment, or irrevocable designation of beneficiary, of a single-premium policy on life of insured at attained age, for original face amount plus any additional paid-up insurance (additional face amount _____)	59a		
(If a single-premium policy for the total face amount would not have been issued on the life of the insured as of the date specified, nevertheless, assume that such a policy could then have been purchased by the insured and state the cost thereof, using for such purpose the same formula and basis employed, on the date specified, by the company in calculating single premiums.)			
b Adjustment on account of dividends to credit of policy	59b		
c Total. Add lines 59a and 59b			59c
d Outstanding indebtedness against policy			59d
e Net total value of policy (for gift or estate tax purposes). Subtract line 59d from line 59c			59e

The undersigned officer of the above-named insurance company (or appropriate federal agency or retirement system official) hereby certifies that this statement sets forth true and correct information.

Signature

Title

Date of Certification

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 712 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form712.

Specific Instructions

Statement of insurer. This statement must be made, on behalf of the insurance company that issued the policy, by an officer of the company having access to the records of the company.

For purposes of this statement, a facsimile signature may be used in lieu of a manual signature and if used, shall be binding as a manual signature.

Separate statements. File a separate Form 712 for each policy.

Line 13. Report on line 13 the annual premium, not the cumulative premium to date of death.

If death occurred after the end of the premium period, report the last annual premium.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We collect this information under the authority under Internal Revenue Code section 6501(d). We need it to ensure that

you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to request prompt assessment; however, if you do so, you are required to provide the information requested on this form. Failure to provide the information may delay or prevent processing your request. Section 6109 requires you to provide the requested taxpayer identification numbers.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances.

The estimated average time is:

- Recordkeeping** 18 hrs., 11 min.
- Learning about the form** 6 min.
- Preparing the form** 23 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you.

See the instructions for the tax return with which this form is filed. Do not send the tax form to that office. Instead, return it to the executor or representative who requested it.