

Department of the  
Treasury

# Form 1099-S

Internal Revenue  
Service (99)



Form 1099-S (Rev. 01-2022) 72252W  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



Visit the Accessibility  
Page on [IRS.gov](http://IRS.gov)

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## 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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☐ VOID    ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997  Form <b>1099-S</b>  (Rev. January 2022)	<b>Proceeds From Real Estate Transactions</b>
		2 Gross proceeds		
		\$	For calendar year 20 ____	
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>
TRANSFEROR'S name				
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration <span style="float: right;">▶ <input type="checkbox"/></span>		
		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) . . . . . ▶ <input type="checkbox"/>		

City or town, state or province, country, and ZIP or foreign postal code		For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
Account number (see instructions)	6 Buyer's part of real estate tax  \$	

**Do Not Cut or Separate Forms on This Page - Do Not Cut or Separate Forms on This Page**

☐ CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997  Form <b>1099-S</b>  (Rev. January 2022)	<b>Proceeds From Real Estate Transactions</b>
		2 Gross proceeds		
		\$	For calendar year 20 ____	
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		<b>Copy B For Transferor</b>       This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence
TRANSFEROR'S name				
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration <span>▶ <input type="checkbox"/></span>		
		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) . . . . .▶ <input type="checkbox"/>		

City or town, state or province, country, and ZIP or foreign postal code		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.
Account number (see instructions)	6 Buyer's part of real estate tax  \$	



# Instructions for Transferor

For sales or exchanges of certain real estate, the person responsible for closing a real estate transaction must report the real estate proceeds to the IRS and must furnish this statement to you. To determine if you have to report the sale or exchange of your main home on your tax return, see the Instructions for Schedule D (Form 1040). If the real estate was not your main home, report the transaction on Form 4797, Form 6252, and/or the Schedule D for the appropriate income tax form. If box 4 is checked and you received or will receive like-kind property, you must file Form 8824.

**Federal mortgage subsidy.** You may have to recapture (pay back) all or part of a federal mortgage subsidy if **all** the following apply.

- You received a loan provided from the proceeds of a qualified mortgage bond or you received a mortgage credit certificate.
- Your original mortgage loan was provided after 1990.
- You sold or disposed of your home at a gain during the first 9 years after you received the federal mortgage subsidy.
- Your income for the year you sold or disposed of your home was over a specified amount.

This will increase your tax. See Form 8828 and Pub. 523.

**Transferor'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.

**Account number.** May show an account or other unique number the filer assigned to distinguish your account.

**Box 1.** Shows the date of closing.

**Box 2.** Shows the gross proceeds from a real estate transaction, generally the sales price. Gross proceeds include cash and notes payable to you, notes assumed by the transferee (buyer), and any notes paid off at settlement. Box 2 does not include the value of other property or services you received or will receive. See *Box 4*.

**Box 3.** Shows the address or legal description of the property transferred. **Box 4.** If checked, shows that you received or will receive services or property (other than cash or notes) as part of the consideration for the property

transferred. The value of any services or property (other than cash or notes) is not included in box 2.

**Box 5.** If checked, shows that you are a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust).

**Box 6.** Shows certain real estate tax on a residence charged to the buyer at settlement. If you have already paid the real estate tax for the period that includes the sale date, subtract the amount in box 6 from the amount already paid to determine your deductible real estate tax. But if you have already deducted the real estate tax in a prior year, generally report this amount as income on the “Other income” line of Schedule 1 (Form 1040). For more information, see Pub. 523, Pub. 525, and Pub. 530.

**Future developments.** For the latest developments related to Form 1099-S and its instructions, such as legislation enacted after they were published, go to *[www.irs.gov/Form1099S](http://www.irs.gov/Form1099S)*.

**Free File Program.** Go to *[www.irs.gov/FreeFile](http://www.irs.gov/FreeFile)* to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997  Form <b>1099-S</b>  (Rev. January 2022)	<b>Proceeds From Real Estate Transactions</b>
		2 Gross proceeds		
		\$	For calendar year 20 ____	
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		<b>Copy C For Filer</b>
TRANSFEROR'S name				
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration <span>▶ <input type="checkbox"/></span>		
		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) . . . . .▶ <input type="checkbox"/>		

City or town, state or province, country, and ZIP or foreign postal code		For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
Account number (see instructions)	<b>6</b> Buyer's part of real estate tax  \$	

# Instructions for Filer

To complete Form 1099-S, use:

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

To order these instructions and additional forms, go to *[www.irs.gov/EmployerForms](http://www.irs.gov/EmployerForms)*.

**Caution:** Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

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

**Foreign transferors.** Sales or exchanges involving foreign transferors are reportable on Form 1099-S. For information on the transferee's responsibility to withhold income tax when a U.S. real property interest is acquired from a foreign person, see Pub. 515.

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

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