

CORRECTED (if checked)

FILER'S name, street address, city, state, and ZIP code	1 Date of closing	OMB No. 1545-0997  <b>1993</b>
	2 Gross proceeds  \$	

**Proceeds From Real Estate Transactions**

FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description
TRANSFEROR'S name		
Street address (including apt. no.)		4 Transferor received or will receive property or services as part of the consideration (if checked) . . . . ▶ <input type="checkbox"/>
City, state, and ZIP code		
Account number (optional)		5 Buyer's part of real estate tax (See <b>Box 5</b> on back.) \$

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**For Transferor**

This is important tax information and is being furnished to the Internal Revenue Service. 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.

Form **1099-S**

Cat. No. 64292E

Department of the Treasury - Internal Revenue Service

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### **Filers, Please Note—**

Specific information needed to complete this form and other forms in the 1099 series is given in the **Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

Furnish Copy B of this form to the transferor by January 31, 1994.

File Copy A of this form with the IRS by February 28, 1994.

**Separate Charge Prohibited.**—The law prohibits any person required to file Form 1099-S from separately charging any customer a fee for complying with the requirements to file Form 1099-S.

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## Instructions for Transferor

Generally, persons responsible for closing a real estate transaction must report the real estate proceeds to the Internal Revenue Service and must furnish this statement to you. If the real estate transferred was your main home, file **Form 2119**, Sale of Your Home, with your income tax return even if you sold at a loss or you did not replace your home. If the real estate transferred was not your main home, report the transaction in the applicable parts of **Form 4797**, Sales of Business Property, **Form 6252**, Installment Sale Income, and/or **Schedule D (Form 1040)**, Capital Gains and Losses.

If you sold your home that you did not own for more than 9 years and that home was financed after 1990 under a Federally-subsidized program (qualified mortgage bonds or mortgage credit certificates), you may have to recapture part of the subsidy. This will increase your tax. See **Form 8828**, Recapture of Federal Mortgage Subsidy, and **Pub. 523**, Selling Your Home.

**Box 1.**—Shows the date of closing.

**Box 2.**—Shows the gross proceeds from a real estate transaction. Gross proceeds include cash and notes payable

to you and notes assumed by the transferee (buyer). It does not include the value of other property or services you received or are to receive. See **Box 4**.

**Box 3.**—Shows the address of the property transferred or a legal description of the property.

**Box 4.**—If marked, 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.**—Shows any 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 this amount 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 line for "Other income" on Form 1040. For more information, see Pub. 523.

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