Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do not file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can’t be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or Order Information Returns and Employer Returns Online, and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.
| FILER'S name, street address, city, state, ZIP code, and telephone no. | 1 Date of closing |
| TRANSFEROR'S identification number | 2 Gross proceeds |
| FILER'S federal identification number | 3 Address or legal description (including city, state, and ZIP code) |
| TRANSFEROR'S name | |
| Street address (including apt. no.) | |
| City, state, and ZIP code | 4 Check here if the transferor received or will receive property or services as part of the consideration |
| Account or escrow number (see instructions) | 5 Buyer's part of real estate tax |

**2012 Proceeds From Real Estate Transactions**

**Copy A**

For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
### Proceeds From Real Estate Transactions

**Form 1099-S**

**Date of closing**: 

**Gross proceeds**: $ 

**Proceeds From Real Estate Transactions**

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Date of closing</td>
</tr>
<tr>
<td>2</td>
<td>Gross proceeds</td>
</tr>
<tr>
<td>3</td>
<td>Address or legal description</td>
</tr>
<tr>
<td>4</td>
<td>Transferor received or will receive property or services as part of the consideration (if checked)</td>
</tr>
<tr>
<td>5</td>
<td>Buyer's part of real estate tax</td>
</tr>
</tbody>
</table>

**Copy B**

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.

**FILER'S name, street address, city, state, ZIP code, and telephone no.**

**TRANSFEROR'S identification number**

**TRANSFEROR'S name**

**Street address (including apt. no.)**

**City, state, and ZIP code**

**Account or escrow number (see instructions)**

**FORM 1099-S** (keep for your records) Department of the Treasury - Internal Revenue Service
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 Internal Revenue Service 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 identification number. For your protection, this form may show only the last four digits of your SSN, ITIN, or ATIN. However, the issuer has reported your complete identification number to the IRS, and, where applicable, to state and/or local governments.

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 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 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 5 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 the appropriate income tax form. For more information, see Pub. 523, Pub. 525, and Pub. 530.
VOID  CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.

1 Date of closing

2 Gross proceeds

$ 2012

Proceeds From Real Estate Transactions

FILER'S federal identification number

TRANSFEROR'S identification number

3 Address or legal description (including city, state, and ZIP code)

TRANSFEROR'S name

Street address (including apt. no.)

City, state, and ZIP code

4 Check here if the transferor received or will receive property or services as part of the consideration ▶

Account or escrow number (see instructions)

5 Buyer’s part of real estate tax

$
Instructions for Filer

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-S are the 2012 General Instructions for Certain Information Returns and the 2012 Instructions for Form 1099-S. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).

Caution: Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

Due dates. Furnish Copy B of this form to the transferor by February 15, 2013.

File Copy A of this form with the IRS by February 28, 2013. If you file electronically, the due date is April 1, 2013. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1099-S, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.