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Larger quantities of forms should be printed according to “machine readable” specifications or obtained directly from the Internal Revenue Service. Additional information about the printing of these specialized tax forms can be found in **Publication 1167**, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, **Publication 1179**, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by accessing the IRS website at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997 2000 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$		
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.
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. ▶ <input type="checkbox"/>		
Account number (optional)		5 Buyer's part of real estate tax \$		

Form **1099-S**

Cat. No. 64292E

Department of the Treasury - Internal Revenue Service

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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 Schedule D (Form 1040) instructions. If the real estate was not your main home, report the transaction on **Form 4797**, Sales of Business Property, **Form 6252**, Installment Sale Income, and/or **Schedule D (Form 1040)**, Capital Gains and Losses.

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, and
- You sold or disposed of your home at a gain during the first 9 years after you received the Federal mortgage 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, 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 are to receive. See **Box 4**.

Box 3. Shows the address or a 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 Form 1040. For more information, see Pub. 523.

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Due dates. Furnish Copy B of this form to the transferor by January 31, 2001.

File Copy A of this form with the IRS by February 28, 2001. If you file electronically, the due date is April 2, 2001.

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