# Attention!

This form may be downloaded and reproduced on personal computer printers for limited use by taxpayers. Forms produced in this way may be filed with the Internal Revenue Service. We ask that taxpayers make very limited use of this form since it will not conform to our specifications as a "machine readable" form. Please do not reproduce copies of the form beyond the requirement for your immediate use.

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).

7575	U VOID U CORR	ECTED		
FILER'S name, street address, city, s	tate, ZIP code, and telephone no.	1 Date of closing	OMB No. 1545-0997	
				Proceeds From Real
		2 Gross proceeds	<del> </del> 20 <b>00</b>	Estate Transactions
		\$	Form <b>1099-S</b>	
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description	on (including city, state, and	Oopy A
TRANSFEROR'S name				For Internal Revenue
				Service Center
Street address (including apt. no.)				File with Form 1096 For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code		4 Check here if the transf property or services as p		Notice see the
Account number (optional)		5 Buyer's part of real estate	e tax	Forms 1099, 1098 5498, and W-2G
Form <b>1099-S</b>		\$ Cat. No. 64292E	Department of the Tr	reasury - Internal Revenue Service
				·
Do NOT Cut or Separat	te Forms on this Page	e — DO NOI C	ut or Separate	Forms on This Page
7575	□ VOID □ CORR	ECTED		
FILER'S name, street address, city, s	tate, ZIP code, and telephone no.	1 Date of closing	OMB No. 1545-0997	
				Proceeds From Real
		2 Gross proceeds	<del> </del> 20 <b>00</b>	Estate Transactions
		\$	Form <b>1099-S</b>	
FILER'S Federal identification number	TRANSFEROR'S identification number	<u> </u>	on (including city, state, and	ZIP code) Copy A
TRANSFEROR'S name				For Internal Revenue
				Service Center
Street address (including apt. no.)				File with Form 1096. For Privacy Act
offeet address (including apt. no.)				and Paperwork Reduction Act
City, state, and ZIP code		4 Check here if the transf		Notice, see the 2000 General
Account number (optional)		property or services as p  5 Buyer's part of real estate		Instructions for Forms 1099, 1098,
		\$		5498, and W-2G.
Form <b>1099-S</b>	(	Cat. No. 64292E	Department of the Tr	reasury - Internal Revenue Service
Do NOT Cut or Separat	te Forms on This Page	e — Do NOT C	ut or Separate	Forms on This Page
2525		FOTED		
7575 FILER'S name, street address, city, s		1 Date of closing	OMB No. 1545-0997	
	, , , ,			
		2 Gross proceeds	- 20 <b>00</b>	Proceeds From Real Estate Transactions
		2 Gross proceeds		Estate Iransactions
		\$	Form <b>1099-S</b>	<b>,</b>
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description	on (including city, state, and	ООРУЛ
TRANSFEROR'S name				For Internal Revenue Service Center
				File with Form 1096
Street address (including apt. no.)				For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code		4 Check here if the transf property or services as p		2000 General
Account number (optional)		5 Buyer's part of real estat		Instructions for Forms 1099, 1098,
- 1000 C		\$	<b>.</b>	5498, and W-2G.
Form <b>1099-S</b>	(	Cat. No. 64292E	Department of the Tr	easury - Internal Revenue Service

		CTE	ED (if checked)				
FILER'S name, street address, city, state, ZIP code, and telephone no.		1	Date of closing	OMB No. 1545-0997			
					_		
		2	Gross proceeds	2000		oceeds From Real	
		_	aross proceeds			tate mansactions	
		\$		Form <b>1099-S</b>			
FILER'S Federal identification number	TRANSFEROR'S identification number	3	Address or legal description			Сору В	
TRANSFEROR'S name						For Transferor	
TRANSFEROR'S name						This is important tax information and is being	
						furnished to the Internal Revenue Service. If you	
Street address (including apt. no.)						are required to file a return, a negligence	
						penalty or other sanction may be	
City, state, and ZIP code		4 Transferor received or will receive property or services				imposed on you if this	
Account number (optional)		as part of the consideration (if checked) <b>&gt; \_ 5</b> Buyer's part of real estate tax				item is required to be reported and the IRS	
Account number (optional)		\$	Dayor o part or roal octato a			determines that it has not been reported.	
Form <b>1099-S</b>	(Keep f	or y	our records.)	Department of the Tr	easury -	Internal Revenue Service	
		СТЕ	ED (if checked)				
FILER'S name, street address, city, st			Date of closing	OMB No. 1545-0997			
, , , . <b>,</b> , .	,		Č				
				2000		ceeds From Real	
		2	Gross proceeds		Es	tate Transactions	
		\$		Form <b>1099-S</b>			
FILER'S Federal identification number	TRANSFEROR'S identification number	3	Address or legal description	1000 0		Сору В	
						For Transferor	
TRANSFEROR'S name						This is important tax	
						information and is being furnished to the Internal	
Ctreet address (including out no.)						Revenue Service. If you are required to file a	
Street address (including apt. no.)						return, a negligence penalty or other	
City, state, and ZIP code		4 Transferor received or will receive property or services imposed on you if this					
		as part of the consideration (if checked) item is required to be					
Account number (optional)		5	Buyer's part of real estate to	ax		reported and the IRS determines that it has	
- 1000 C	///	\$	us s sud s \			not been reported.	
Form <b>1099-S</b>	(кеер і	or y	our records.)	Department of the Tr	easury -	Internal Revenue Service	
			ED (if checked)				
FILER'S name, street address, city, st	ate, ZIP code, and telephone no.	1	Date of closing	OMB No. 1545-0997			
					Dra	oceeds From Real	
		2	Gross proceeds	2000		state Transactions	
		\$		Form <b>1099-S</b>			
FILER'S Federal identification number	TRANSFEROR'S identification number	3	Address or legal description			Сору В	
TRANSFEROR'S name		-				For Transferor This is important tax	
TIVINOI LITOTI O HAITE						information and is being	
						furnished to the Internal Revenue Service. If you	
Street address (including apt. no.)						are required to file a return, a negligence	
						penalty or other sanction may be	
City, state, and ZIP code		4			· —	imposed on you if this item is required to be	
Account number (optional)		5	as part of the consideration  Buyer's part of real estate to	·	<u> </u>	reported and the IRS	
		\$	.,			determines that it has	

#### **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.

#### **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.

### **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.

□ VOID □ CO	RRECT	ED				
FILER'S name, street address, city, state, ZIP code, and telephone no	). 1	1 Date of closing	OMB No. 1545-0997			
				_		
	<u> </u>	2 Gross proceeds	20 <b>00</b>		ceeds From Real tate Transactions	
	-	- Grood procedu				
	ę	\$	Form <b>1099-S</b>			
FILER'S Federal identification number TRANSFEROR'S identification number	nber 3	Address or legal description	(including city, state, and	ZIP code)	Copy C	
TRANSFEROR'S name					For Filer	
Indivol Life of Halile						
					For Privacy Act and Paperwork	
Street address (including apt. no.)					Reduction Act	
0					Notice, see the <b>2000 General</b>	
City, state, and ZIP code	4	Check here if the transfer property or services as par		Instructions for Forms 1099, 1098,		
Account number (optional)		Buyer's part of real estate		5498, and W-2G.		
		\$				
Form <b>1099-S</b>			Department of the Tr	easury -	Internal Revenue Service	
□ VOID □ CO	RRECT	ED				
FILER'S name, street address, city, state, ZIP code, and telephone no	). 1	1 Date of closing	OMB No. 1545-0997			
				_		
	<u> </u>	2 Gross proceeds	20 <b>00</b>		ceeds From Real tate Transactions	
		c Gross proceeds			idio iranodotiono	
		\$	Form <b>1099-S</b>			
FILER'S Federal identification number TRANSFEROR'S identification number	mber 3	Address or legal description	(including city, state, and	ZIP code)	Copy C	
TO WASSERS DO NO.					For Filer	
TRANSFEROR'S name						
					For Privacy Act and Paperwork	
Street address (including apt. no.)					Reduction Act	
					Notice, see the <b>2000 General</b>	
City, state, and ZIP code	4	4 Check here if the transferor received or will receive			Instructions for	
Account number (optional)	- E	property or services as part of the consideration.  Forms 1099, 1098, 5 Buyer's part of real estate tax 5 5 8 498, and W-2G.				
(A)	5	\$				
Form <b>1099-S</b>			Department of the Tr	easury -	Internal Revenue Service	
□ VOID □ CO	RRECT	ED				
FILER'S name, street address, city, state, ZIP code, and telephone no	). 1	1 Date of closing	OMB No. 1545-0997			
				_		
	<u> </u>	2 Gross proceeds	20 <b>00</b>		ceeds From Real tate Transactions	
		c Gross proceeds			idio iranodotiono	
	5	\$	Form <b>1099-S</b>			
FILER'S Federal identification number TRANSFEROR'S identification number	nber 3	Address or legal description	(including city, state, and	ZIP code)	Copy C	
					For Filer	
TRANSFEROR'S name						
					For Privacy Act and Paperwork	
Street address (including apt. no.)					Reduction Act	
					Notice, see the <b>2000 General</b>	
City, state, and ZIP code	4	1 Check here if the transfer		∍ ┌┐│	Instructions for	
Account number (optional)		property or services as part of the consideration.   5 Buyer's part of real estate tax			Forms 1099, 1098, 5498, and W-2G.	
(46.00.00)		Buyer a pair of real estate				

## Filers, Please Note-

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we are now providing general and specific form instructions as separate products. The new products you should use for 2000 are the General Instructions for Forms 1099, 1098, **5498, and W-2G,** which contains general information concerning Form 1099-S and other forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the 2000 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. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at www.irs.gov.



**Caution:** Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.

**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.

### Filers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we are now providing general and specific form instructions as separate products. The new products you should use for 2000 are the General Instructions for Forms 1099, 1098, 5498, and W-2G, which contains general information concerning Form 1099-S and other forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the 2000 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. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at www.irs.gov.



**Caution:** Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.

**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.

### Filers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we are now providing general and specific form instructions as separate products. The new products you should use for 2000 are the General Instructions for Forms 1099, 1098, 5498, and W-2G, which contains general information concerning Form 1099-S and other forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the 2000 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. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at www.irs.gov.

**Caution:** Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.

**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.

