7575 ☐ 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	
		2 Gross proceeds $	2014 Form 1099-S	**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)		**Copy A For Internal Revenue Service Center File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**
TRANSFEROR'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal 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 $		

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	**Proceeds From Real Estate Transactions**
	2 Gross proceeds $	2014 Form **1099-S**	

FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description	**Copy B** **For Transferor**
TRANSFEROR'S name Street address (including apt. no.)			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.
City or town, state or province, country, and ZIP or foreign postal code		4 Transferor received or will receive property or services as part of the consideration (if checked) . . . ► ☐	
Account or escrow number (see instructions)		5 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 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.

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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	**Proceeds From Real Estate Transactions**
		2 Gross proceeds $	2014 Form **1099-S**	
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		**Copy C For Filer**
TRANSFEROR'S name Street address (including apt. no.)				For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal 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

To complete Form 1099-S, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Form 1099-S.

To order these instructions and additional forms, go to *www.irs.gov/form1099s* 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 17, 2015.

File Copy A of this form with the IRS by March 2, 2015. If you file electronically, the due date is March 31, 2015. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. The 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). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).