

VOID  CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997  <b>2007</b>  Form <b>1099-S</b>	<b>Proceeds From Real Estate Transactions</b>
		2 Gross proceeds  \$		
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		<b>Copy C For Filer</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account or escrow number (see instructions)		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>	5 Buyer's part of real estate tax  \$	

Form **1099-S**

Department of the Treasury - Internal Revenue Service

### Instructions for Filers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-S are the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G, and the 2007 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 the IRS website at [www.irs.gov](http://www.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, 1098, 1099, or 5498 that you download and print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the transferor by January 31, 2008.

File Copy A of this form with the IRS by February 28, 2008. If you file electronically, the due date is March 31, 2008. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. 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 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. The service site can also be reached by email at [mccirp@irs.gov](mailto:mccirp@irs.gov).