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The image shows a screenshot of the IRS Form 1099-S, "Proceeds From Real Estate Transactions." The form is titled "Form 1099-S" and "Proceeds From Real Estate Transactions." It includes a green checkmark icon and the word "Required" in the top right corner. The form is divided into several sections. The first section, "Section 1. Information about the transaction," contains fields for "Date of sale or exchange," "Seller's name," "Buyer's name," and "Address of the property." The second section, "Section 2. Proceeds from the sale or exchange," contains fields for "Gross proceeds," "Less: Selling expenses," "Net proceeds," and "Other information." The third section, "Section 3. Information about the seller," contains fields for "Seller's name," "Seller's address," "Seller's phone number," and "Seller's email address." The fourth section, "Section 4. Information about the buyer," contains fields for "Buyer's name," "Buyer's address," "Buyer's phone number," and "Buyer's email address." The form is designed to be filled out by the seller or the settlement agent.

#### Proceeds from Real Estate Transactions

1099-S, Proceeds From Real Estate Transactions, is a simple form filed to report the sale or exchange of real estate. You are required to report a transaction that consists in whole or in part of the sale or exchange for money, indebtedness, property, or services of any present or future ownership interest in real estate. If a Uniform Settlement Statement, prescribed under the Real Estate Settlement Procedures Act of 1974 (RESPA), is used, the settlement agent must file Form 1099-S.

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