

Instructions for Filer

To complete Form 1099-S, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1099-S.

To order these instructions and additional forms, go to www.irs.gov/EmployerForms.

Caution: Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

Filing and furnishing. For filing and furnishing instructions, including due dates, and requesting filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

Foreign transferors. Sales or exchanges involving foreign transferors are reportable on Form 1099-S. For information on the transferee's responsibility to withhold income tax when a U.S. real property interest is acquired from a foreign person, see Pub. 515.

Need help? If you have questions about reporting on Form 1099-S, call the information reporting customer service site toll free at 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).