Attention:

Which Revision To Use for Which Year. We issue information returns up to a year in advance of when issuers will first file them. For all forms that we do not issue annually (such as Form 1040), the year of the revision date is the first year for which issuers are to use the form to report amounts. For example, we issued an April 2025 revision of Form 1099-NEC, Nonemployee Compensation, to use first to report amounts for calendar year 2025. Filers will first file the April 2025 revision with the IRS beginning in January 2026, to report amounts for 2025. Likewise, we are developing a December 2026 revision of Form 1099-NEC, to use first to report amounts for calendar year 2026 with the first filings with the IRS beginning in January 2027.

We release these and other information return forms and their instructions up to a year in advance of when you, as an issuer, are required to file them with the IRS. We do this because the information return forms have multiple uses. We also provide a copy of the form for the form issuer to use to furnish a copy of the form to the recipient. We require filers of information returns, including Forms 1099-NEC and 1099-S, to furnish a copy of what is or will be filed with the IRS to the recipient. In many cases, issuers of 1099 forms prefer to furnish the information return to the recipient at the time they know what they will have to report to the IRS beginning the following January. For example, you cannot file the December 2026 revision of Form 1099-S with the IRS for a reportable home sale occurring in January 2026 until January 2027. However, you may want to furnish the recipient (the seller of the home) their copy of Form 1099-S at the closing of the sale, to avoid issues with mailing the Form 1099-S the following January, a year later, when the recipient may have a new mailing address. We therefore make the Form 1099-S for use in reporting 2026 sales available just before 2026, so issuers can use it to meet their responsibility to furnish a copy to the recipient for sales beginning in 2026, even though the form can't be filed with the IRS until January 2027. We also post drafts and final revisions of information returns well in advance so that issuers will know at the beginning of a year what information they need to collect during that year so they can report it to the IRS beginning in January of the following year.

Note: We make available Copy A for informational purposes only. Copy A appears in red, similar to the official printed form. However, official printed versions of Copy A are scannable, but self-printed copies of Copy A from this PDF are not. Do **not** print and file copy A of this PDF; we may impose a penalty for filing information return forms that we can't scan. See part O in Publication 1099, General Instructions for Certain Information Returns, at IRS.gov/Form1099 for more information about penalties.

You may download and print Copy B and other copies of this form, which appear in black, to satisfy the requirement to furnish the information to the recipient.

If you have 10 or more information returns, in the aggregate, to file, you may be required to e-file information returns. You'll find that it is easier and faster to e-file using our free Information Return Intake System (IRIS). See IRS.gov/InfoReturn and IRS.gov/IRIS for details.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, go to IRS.gov/EmployerForms. We'll mail you the forms you request and their instructions, as well as any publications you may order.

Note: The order limit for most information returns is 10 due to the e-file requirement.

See IRS Publications 1141, 1167, and 1179 for more information about these tax forms.

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FILER'S name			1 Date of closing	OMB No. 1545-0997 Form **1099-S** (Rev. December 2026)	**Proceeds From Real Estate Transactions**
Street address		Room or suite no.	2a Total gross proceeds $	For calendar year _____	
City or town		Telephone number	2b Cash gross proceeds $	2c Digital asset gross proceeds $	**Copy A** **For Internal Revenue Service Center** For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns**. *www.irs.gov/Form1099*
State or province	Country	ZIP or foreign postal code			
FILER'S TIN	TRANSFEROR'S TIN		3 Address (including city, state, and ZIP code) or legal description		
TRANSFEROR'S name					
Street address		Apt. no.	4 Buyer's part of real estate tax $		
City or town			5		
State or province	Country	ZIP or foreign postal code	6 Check here if the transferor received or will receive services or property (other than cash, notes, or digital assets) as part of the consideration . . . . ☐		
Account number (see instructions)			7 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) . . . . . ☐		
8a Code for digital asset received, or to be received, as consideration			8b Name of digital asset received, or to be received, as consideration		
8c Number of digital asset units received, or to be received, as consideration			8d Date digital asset received, or to be received, as consideration		

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☐ CORRECTED (if checked)

FILER'S name			1 Date of closing	OMB No. 1545-0997 Form **1099-S** (Rev. December 2026) For calendar year _____	**Proceeds From Real Estate Transactions**
Street address		Room or suite no.	2a Total gross proceeds $		
City or town		Telephone number	2b Cash gross proceeds $	2c Digital asset gross proceeds $	**Copy B** **For Transferor** This is important tax information and is being furnished to the IRS. 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.
State or province	Country	ZIP or foreign postal code			
FILER'S TIN	TRANSFEROR'S TIN		3 Address (including city, state, and ZIP code) or legal description		
TRANSFEROR'S name					
Street address		Apt. no.	4 Buyer's part of real estate tax $		
City or town			5		
State or province	Country	ZIP or foreign postal code	6 If checked, transferor received or will receive services or property (other than cash, notes, or digital assets) as part of the consideration . . . . . ☐		
Account number (see instructions)			7 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) . . . . . ☐		
8a Code for digital asset received, or to be received, as consideration			8b Name of digital asset received, or to be received, as consideration		
8c Number of digital asset units received, or to be received, as consideration			8d Date digital asset received, or to be received, as consideration		

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 IRS 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 6 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 taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

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 2a. Shows the total gross proceeds from a real estate transaction, generally the sales price. Box 2a is the total of boxes 2b and 2c. Box 2a does not include the value of other services or property (other than the value of digital assets) you received or will receive.

Box 2b. Shows the gross proceeds from a real estate transaction received in the form of cash, notes payable to you, notes assumed by the transferee (buyer), and any notes paid off at settlement. Box 2b does not include the value of digital assets, other property, or services you received or will receive.

Box 2c. Shows the gross proceeds from a real estate transaction you received, or will receive, in the form of digital assets measured in U.S. dollars. A digital asset is defined as a digital representation of value that is recorded on a cryptographically secured distributed ledger or any similar technology. Go to *www.irs.gov/DigitalAssets* for additional information about digital assets.

Box 3. Shows the address or legal description of the property transferred.

Box 4. 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 4 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 Schedule 1 (Form 1040). For more information, see Pub. 523, Pub. 525, and Pub. 530.

Box 5. Reserved for future use.

Box 6. If checked, shows that you received or will receive services or property (other than cash, notes, or digital assets) as part of the consideration for the property transferred. The value of any services or property (other than cash, notes, or digital assets) is not included in boxes 2a, 2b, and 2c.

Box 7. If checked, shows that you are a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust).

Box 8a. Shows the Digital Token Identifier Foundation (DTIF) code associated with the name shown in box 8b for which the amounts are being reported. See *https://dtif.org/registry-search*.

Box 8b. Shows the name of the digital asset you received, or will receive, as consideration.

Box 8c. Shows the number of digital asset units you received, or will receive, as consideration.

Box 8d. Shows the date you received, or will receive, digital assets as consideration.

Future developments. For the latest developments related to Form 1099-S and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form1099S*.

Free File Program. Go to *www.irs.gov/FreeFile* to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.