

2022

1099-S FILING SEASON



The filing season for 1099-S FORMS is fast approaching.

The Form 1099-S, along with the appropriate Form 1096 transmittal, must be submitted to the Internal Revenue Service no later than February 28, 2023, if filing on paper, or by March 31, 2023, if filing electronically.

The table presented below is intended to serve as a quick reference to the filing process.

WHERE	WHAT	WHEN	HOW
AL, DE, FL, GA, MA, ME, NH, NJ, NY, NC, OH, VA, & VT: Internal Revenue Service Austin Submission Processing Center P.O. Box 149213 Austin, TX 78714	Copy A of Original Form 1099-S <i>(3 to a page carbonized form with Red Print *)</i>	Paper Filings: Between Jan. 1, 2023 - Feb. 28, 2023 Electronic Filings: Between Jan. 1, 2023 - March 31, 2023 <i>(required if you file 250 or more forms)</i>	Copy A of Original Form 1099-S, together with original Federal Form 1096 <i>(containing Red Print*)</i> <i>(See Gen Inst for Certain Info Returns, page 6 "Private delivery services" & addresses if you plan to use a courier other than USPS to send filing to IRS.)</i>
CT, MD, PA, & RI: Dept. of the Treasury IRS Submission Processing Center 1973 North Rulon White Blvd. Ogden, UT 84201			
SC & TN: Dept. of the Treasury IRS Submission Processing Center P.O. Box 219256 Kansas City, MO 64121-9256 <i>(See Gen Inst for Certain Info Returns if your principal business address is in any other state.)</i>			
To Transferor	Copy of Form 1099-S <i>(or Substitute Form 1099-S) *</i>	On or before Feb. 15, 2023	By Hand Delivery at the Time of the Closing - or - By Mail to Transferor's Address

Above information is taken from [2022 General Instructions for Certain Information Returns](#) and [Instructions for Form 1099-S](#), which may be found on www.irs.gov for further reference.

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*For Paper Document Reporting, all forms must be prepared in accordance with IRS guidelines. Because paper forms are scanned by IRS, you must use the current year's form to report current year information. Do not cut or separate Copies A of the triplicate form. Do not staple, tear, tape or photocopy any forms. IRS DOES NOT ACCEPT SUBSTITUTE FORM 1099-S filings. (See Paragraph G of the 2022 General Instructions for Certain Returns for more detailed information.) If you choose to give a Transferor a substitute form, it must comply with Pub. 11179.

You may obtain 2022 Forms 1099-S and Forms 1096 by calling the IRS at telephone # 800-829-3676 or by visiting [Tax Mat - Information Employer Returns](#) (Order In Information Returns and Employer Returns.)

CATIC® has a limited supply of 2022 Forms 1099-S and Forms 1096 for distribution to our agents. Orders may be placed via our [website](#), or you may call our Corporate Headquarters at telephone # 800-842-2216.

If you have specific questions about reporting on Form 1099-S, please call the IRS information reporting customer service site toll free at telephone # 866-455-7438. Persons with a hearing or speech disability with access to TTY/TDD equipment may call telephone # 304-579-4827.

If you will be filing electronically, please refer to [Publication 1220](#) for specifications or call the IRS Technical Services Department at telephone # 866-455-7438.

A presentation is available on CATIC Academy® entitled "[Form 1099-S Proceeds from Real Estate Transactions.](#)" Enter your login name and password, click on Agent Home, access CATIC Academy® and browse Education by State, select "**National Resources.**"

In the event you are using PrepExpress, please see our recent updates to the 1099-S area of the program by visiting CATIC Academy® and watching a quick video entitled "[Updated Features and 1099-S Package & Service.](#)"

Finally, should you have any questions, please feel free to email CATIC's 1099-S TEAM at Filings@catic.com or call your local CATIC® office.

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