

2025

# 1099-S FILING SEASON



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

The e-filing threshold is currently 9 or fewer forms. If you have 10 or more Forms 1099-S, you must file electronically with the IRS.

The Form 1099-S, along with the appropriate Form 1096 transmittal, must be submitted to the Internal Revenue Service no later than Friday, February 28, 2025, if filing on paper, or by April 1, 2025, if filing electronically.

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

HOW	WHAT	WHEN	WHERE
<b>TO TRANSFEROR(S)</b>			
By Hand Delivery at the Closing  - Or -  By U.S. Mail to Transferor's Address	Copy B of Form 1099-S  - Or -  Substitute Form 1099-S	At the time of the Closing  - Or -  On or before February 17, 2025	Address given by Transferor - should be the address used as of January 31, 2025.
<b>TO THE INTERNAL REVENUE SERVICE</b>			
<b>VIA ELECTRONIC FILING</b>  <i>(Required if filing 10 or more forms)</i>  All remitters need to validate their identities & establish an account at <a href="http://www.irs.gov/iris">www.irs.gov/iris</a> .  To do so, apply for a Transmitter Control Code (aka TCC). Allow up to 45 calendar days for processing.  Any questions or issues regarding application for TCC, please feel free to contact the IRS at 866-455-7438, Monday-Friday 8:30 a.m. - 5:30 p.m. EST.  *The 10+ requirement does not apply separately to each type of form. For example, if your office files 4 1099-S and 6 1099-NEC, you must e-file.	The IRIS Taxpayer Portal is a free, web-based filing system that allows you to: <ul style="list-style-type: none"> <li>E-File up to 100 returns at a time</li> <li>Enter Manually or by .csv upload</li> <li>Download payee copies to distribute</li> <li>Keep a record of completed, filed and distributed forms</li> <li>Save &amp; Manage issuer information</li> </ul> Refer to: <a href="#">IRIS Taxpayer Portal User Guide</a>	No Later Than April 1, 2025	<a href="https://www.irs.gov/efile">E-file Forms 1099 with IRIS   Internal Revenue Service (irs.gov)</a>  <b>IRIS Help:</b> Call 866-937-4130 Available Monday-Friday 7:30 a.m. - 7:00 p.m. ET  IRS also has a page to check the status of IRIS & see known solutions to known issues: <a href="#">Information Returns Intake System (IRIS) Operational Status</a>

Table continues on next page.



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CATIC'S 1099-S TEAM

Cindy Ressler & Amy Boss | Filings@catinc.com | (860) 529-8855

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HOW	WHAT	WHEN	WHERE
<p><b>VIA PAPER FILING</b></p> <p><i>(Allowed if filing 9 or fewer forms)</i></p> <p>Original Form 1099-S, Proceeds from Real Estate Transactions, must be ordered from the IRS at <a href="https://www.irs.gov/forms-pubs/order-products">https://www.irs.gov/forms-pubs/order-products</a></p> <p>or by telephone at # 800-829-3676.</p> <p>(IRS does not accept Substitute Form 1099-S. See Gen Inst for Certain Info Returns, para G for details.)</p>	<p>Copy A of Original Form 1099-S Together with original Form 1096, Annual Summary &amp; Transmittal of U.S. Information Returns</p> <p>(3 to a page carbonized form with Red Print)*</p>	<p>No Later Than February 28, 2025</p>	<p><b>For AL, DE, FL, GA, KY, MA, ME, NH, NJ, NY, NC, OH, TX, VA, VT:</b></p> <p>Internal Revenue Service Austin Submission Processing Center P.O. Box 149213 Austin, TX 78714</p> <hr/> <p><b>For CT, DC, MD, PA, RI &amp; WV:</b></p> <p>Dept. of the Treasury IRS Submission Processing Center 1973 North Rulon White Blvd. Ogden, UT 84201</p> <hr/> <p><b>For IL, IN, MI, SC, TN &amp; WI:</b></p> <p>Dept. of the Treasury IRS Submission Processing Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <hr/> <p><i>(See Gen Inst for Certain Info Returns if your principal business address is in any other state.)</i></p>

Above information is taken from the [2024 General Instructions for Certain Information Returns](#) and [Instructions for Form 1099-S](#), which may be found on [www.irs.gov](http://www.irs.gov) for further reference.

More information on next page.



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\*For Paper Document Reporting, all forms must be prepared in accordance with IRS guidelines. Do not cut or separate Copies A of the triplicate form. Do not staple, tear, tape or photocopy any forms. Please remember the IRS DOES NOT ACCEPT SUBSTITUTE FORM 1099-S filings. (See Paragraph G of the 2024 General Instructions for Certain Returns for more detailed information.) If you choose to give a substitute form to the Transferor, it must comply with Pub. 1179.

You may obtain Forms 1099-S and 2024 Forms 1096 by calling the IRS at 800-829-3676 or by visiting [Order Products | Internal Revenue Service \(irs.gov\)](#) (Order Forms & Publications).

CATIC® has a limited supply of Forms 1099-S and Forms 1096 for distribution to our agents. Orders may be placed via our website <https://lf.catic.com/Forms/Supply-Order-Form>. Or you may call our Corporate Headquarters at 800-842-2216 to place the order. Remember, 1099-S Forms are no longer year-specific but the 1096 Form is.

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 "Industry-Wide." The CATIC Academy offering also includes a presentation about using PrepExpress and its reporting features.

Finally, CATIC also provides a 1099-S Filing Service to its agents. For more information, please refer to the following link: <https://catic.com/what-we-offer/products/1099-s-filing-service>. Enrollment is required by December 31, 2024.

Should you have any further questions, please feel free to email CATIC's 1099-S TEAM at [Filings@catic.com](mailto:Filings@catic.com) or call your local CATIC® office.



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