



**2018
1099-S FILING SEASON**

The filing season for 1099-S forms is officially underway. The Form 1099-S, along with the appropriate Form 1096 transmittal, must be submitted to the Internal Revenue Service no later than February 28, 2019, if filing on paper, or by April 1, 2019, if filing electronically.

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

WHERE	WHAT	WHEN	HOW
States of FL, MA, ME, NH, NJ, NY, VT: Dept. of the Treasury IRS Center, Austin, TX 73301 States of CT & RI: Dept. of the Treasury IRS Center, Ogden, UT 84201	Original Form 1099-S (3 to a page with Red Print)	<i>Paper Filings:</i> Between 1-1-2019 and 2-28-2019 <i>Electronic Filings:</i> Between 1-1-2019 and 4-1-2019 (required if you file 250 or more)	Together with original Federal Form 1096 (containing Red Print)
To Transferor	Copy of Form 1099-S (or Substitute Form 1099-S)	On or before 2-15-2019	By Hand Delivery at the Time of the Closing - or - By Mail to Transferor's Address

You may obtain 2018 Forms 1099-S and Forms 1096 by calling the IRS at 800-829-3676 or by visiting www.IRS.gov/orderforms, click on "Online Ordering for Information Returns and Employer Returns."

CATIC® has a limited supply of 2018 Forms 1099-S and Forms 1096 for distribution to our agents. Orders may be placed via our website or by calling our Corporate Headquarters at 800-842-2216.

If you will be filing electronically, please refer to Publication 1220 for specifications: <https://www.irs.gov/e-file-providers/helpful-information-for-fire> or call the IRS at 866-455-7438.

As to your upcoming 2019 real estate transaction filings, Forms 1099-S are not yet available. However, the Instructions and Forms may be found on the IRS website for viewing and reference only.

A presentation is available on CATIC's On-Line Learning Library entitled "Form 1099-S Proceeds from Real Estate Transactions." Simply click on Agents and enter your login name and password. Then click on *Education, On-Line Learning* and *Of Regional Interest*.

Finally, should you have any questions, please feel free to email agentservices@catic.com or call your local CATIC® office.