

☐ CORRECTED (if checked)

FILER'S name John Doe			1 Date of closing 7/1/26	OMB No. 1545-0997 Form 1099-S (Rev. December 2026)	Proceeds From Real Estate Transactions	
Street address 123 s 2nd st		Room or suite no.	2a Total gross proceeds \$	For calendar year 2026		
City or town Miami		Telephone number (123)-456-7899	2b Cash gross proceeds \$	2c Digital asset gross proceeds \$		
State or province FL	Country US	ZIP or foreign postal code 33139				
FILER'S TIN 12-3456789		TRANSFEROR'S TIN xxx-xx-123		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.		
TRANSFEROR'S name James Smith			3 Address (including city, state, and ZIP code) or legal description			
Street address 456 w 3rd St		Apt. no.	4 Buyer's part of real estate tax \$			
City or town Beverly Hills			5			
State or province CA	Country US	ZIP or foreign postal code 90210	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) 123456789			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			