



DoubleTime 1099-S Year End Maintenance and IRS Electronic Filing Instructions

This reference guide will assist you in the multi-step process of requesting a TCC number, creating an IRS FIRE System account, preparing your 1099-S forms and electronic data file in DoubleTime and electronically filing the records through the IRS FIRE System.

The IRS maintains documentation for their FIRE System. The Fund advises that you reference their procedures directly for the most accurate information. Although this document and The Fund’s website can assist you with questions regarding DoubleTime, technical questions about using the FIRE System should be addressed with the IRS. Additional information on contacting the IRS can be found under the ‘Helpful links and resources’ section of this document.

It is also the agents’ responsibility to provide a copy of the 1099-S form to sellers if their proceeds from a sale are being reported to the IRS. The deadline for providing a 1099-S to sellers is typically January 31st of the following tax year. A best practice would be to give the seller the 1099-S, along with their other documents at closing and keep a signed copy for your records.

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Overview

[Step 1 – Requesting a TCC Number](#)

To file your 1099-S returns electronically, you must first obtain a TCC# from the IRS by completing the application Form 4419. The completed form must be mailed or faxed to the IRS and can take up to 45 days to be accepted.

[Step 2 – Establishing/Updating a FIRE System Account](#)

After obtaining your TCC number, you can create an IRS FIRE System account used for uploading electronic data files containing the 1099-S information returns. You will be required to create a User ID, password and 10-digit PIN and will need your TCC number and EIN number to complete the registration. If you are a returning user, you will be required to update your account password.

[Step 3 – Running and Reviewing the DoubleTime 1099-S Report](#)

The DoubleTime Reports module contains a 1099-S report that will help identify files that require a 1099-S form. The report lists all closing files opened in a given date range or year and will show the gross proceeds amount for files that have a 1099-S generated or a message of “No 1099 Entered” for those that do not.

[Step 4 – Creating 1099-S Records in DoubleTime](#)

Switch to each closing file that requires a 1099-S and open the 1099-S module. DoubleTime will use the existing closing file data to auto-populate the fields. Edits can be made directly on the 1099-S forms and additional records can be added for each seller on the transaction.

[Step 5 – Record verification and clean up in the 1099-S Year End Maintenance module](#)

Access the Year End Maintenance module from the Modules menu in DoubleTime. Compare the list of 1099-S records with the 1099-S report printed from the Reports module. Verify the records are complete by checking for Red exclamation marks “!” and select the records you would like included in the electronic data file for the IRS.

[Step 6 – Creating the 1099-S Electronic Data File in DoubleTime](#)

While in the 1099-S Year End Maintenance module, click on the “EFile” button on the secondary toolbar to launch the 1099-S Data File Wizard. The wizard will walk you through creating an Original, Test or Replacement data file for the IRS FIRE System and allow you to print and save a Summary report of the records you are preparing to submit. The data file is saved to your computer.

[Step 7 – Electronically Filing 1099-S records with the IRS](#)

Log into your IRS FIRE System account and select the option to “Send Information Returns”. You will be prompted for various identification information including your 10-digit PIN, EIN and TCC numbers. Select the 1099-S data file from your computer that DoubleTime created and select the “Upload” button to complete the process.

Requesting a TCC Number

All transmitters who file information returns electronically are required to request authorization to file electronically using **Form 4419, Application for Filing Information Returns Electronically**.

A fillable Form 4419 can be downloaded from this link <http://www.irs.gov/pub/irs-pdf/f4419.pdf>

Transmitters may file Form 4419 throughout the year; however, the application must be filed at least 45 days before the due date of the return(s) for current year processing.

The completed form should be printed and mailed or faxed to:

*Internal Revenue Service
240 Murall Drive Mail Stop 4360
Kearneysville, WV 25430*

Fax: 877-477-0572 (toll-free) or 304-264-5602 (not toll-free)

Upon application approval, a five-character alphanumeric Transmitter Control Code (TCC) will be assigned and included in an approval letter that will be mailed to the address listed on the Form 4419 within 45 days. Electronically filed returns may not be transmitted to the IRS until the Form 4419 has been approved. Form 4419 is subject to review before approval to transmit electronically is granted. The IRS may require additional documentation. The IRS has the authority to revoke the TCC and terminate the release of the transmitted files. Once a transmitter is approved to file electronically, it is not necessary to reapply unless:

- Payer has discontinued filing electronically for two consecutive years.
- Payer's files were transmitted in the past by a service bureau using the service bureau's TCC, but now the payer has computer equipment compatible with that of the IRS and wishes to prepare the files. The payer must request a TCC by submitting Form 4419.

NOTE: You may also call the IRS at 866-455-7438, option 4 to get your TCC in 3 to 4 days after submitting the request.

Establishing a FIRE System Account

Before you can transmit files through the FIRE System, you must establish an account. The system will prompt you to create your User ID, password, and a 10-digit Personal Identification Number (PIN). You must enter the PIN each time you electronically send an original or replacement file. Authorized agents or transmitters may enter their PIN; however, the filer is responsible for the accuracy of the returns and will be liable for penalties for failure to comply with filing requirements. If you are submitting files for more than one TCC, it is not necessary to create a separate User ID and password for each TCC.

To create your account:

- Access <https://fire.irs.gov/>
- Click **“Create New Account”**
- Fill out the registration form and click **“Submit”**
- Create User ID
- Create and verify password
- Click **“Create”**
- If the message “Account Created” is received, click **“OK”**
- Create and verify the 10-digit self-assigned PIN
- Click **“Submit”**
- If the message “Your PIN has been successfully created!” is received, click **“OK”**
- Read the bulletin(s) and/or click **“Continue”**

NOTE: The email you provided when creating an account is where all email communications will be sent. If you are using SPAM filtering software, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov.

Your IRS FIRE System account has now been set up and you may **“Log Out”** using the option on the left.

Returning User FIRE System Connection

If you have already established an IRS FIRE System account in prior reporting years, you may be required to update your log on information.

To update your account:

- Access <https://fire.irs.gov/>
- Click “**Log On**”
- Enter your User ID (not case sensitive)
- Enter your Password (case sensitive) and select “**Login**”
- Read the bulletin(s) and/or select “**Continue**”
- You may then be prompted to Change Your Password. If so, provide the current password and then create a new password with the following criteria:
 - Must contain a minimum of 8 characters
 - Limited to a maximum of 20 characters
 - Must contain at least one special character #?!@\$%^&*.,'-
 - Must contain at least one upper case letter (alpha character)
 - Must contain at least one lower case letter (alpha character)
 - Must contain at least one number (numeric character)
 - Passwords must be changed every 90 days; the previous 24 passwords cannot be used
 - Passwords cannot contain the User ID or User Name

Your IRS FIRE System account information has now been updated and you may select “**Log Out**” on the left.

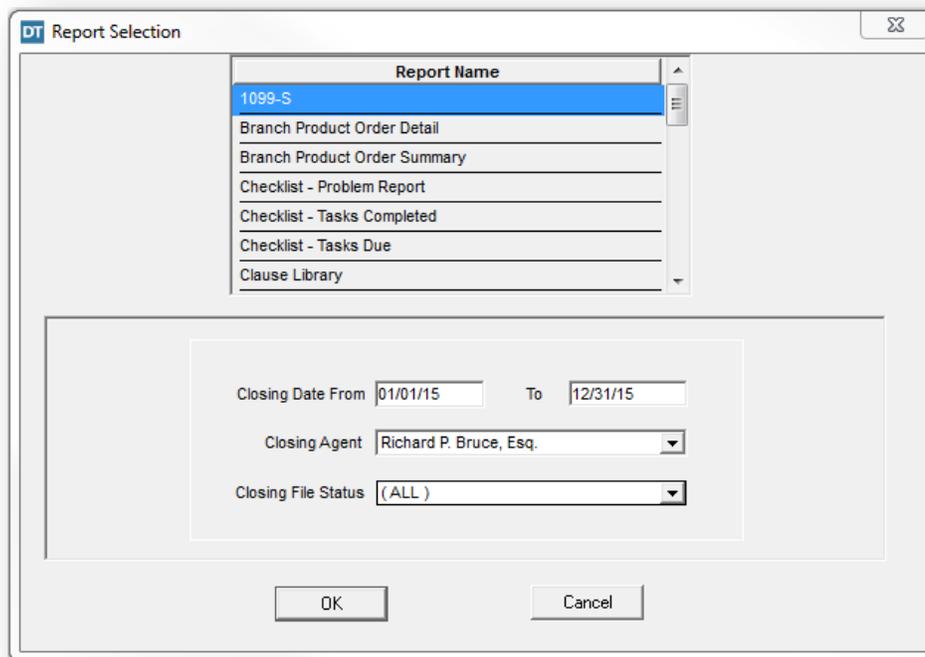
NOTE: If you need your PIN reset, you may call the IRS at 866-455-7438, option 2.

Running and Reviewing the DoubleTime 1099-S Report

When your IRS FIRE System account has been established, you can then begin the process of reviewing and updating 1099-S records within DoubleTime to prepare them for submission.

First, you will need to run the 1099-S Report for the tax year you are filing returns on.

- Open DoubleTime and select **“Modules”** from the main menu bar and then select **“Reports”**. You can also select the **“Reports”** button on the main toolbar to open the Reports module.
- Select the **“1099-S”** report on the Report Selection window and adjust the Closing Date range to be January 1st to December 31st for the reporting year. Change the **“Closing Agent”** and **“Closing File Status”** selections to **“(ALL)”**.



- Click **“OK”** to run the report.

The 1099-S Report gives you a list of closing files created in the date range selected. Take note of the **“Gross Proceeds/Buyer’s Tax”** and **“File Status”** columns. If an amount is shown under the **“Gross Proceeds/Buyer’s Tax”** column, a 1099-S record has been created for that Closing File. If the column shows **“No 1099 Entered”**, a 1099-S record has not been created for that Closing File. Some transactions may not require a 1099-S to be filed. It is your responsibility to determine if a 1099-S was needed for each Closing file listed.

For a list of IRS instructions on when a 1099-S is needed, follow this link:

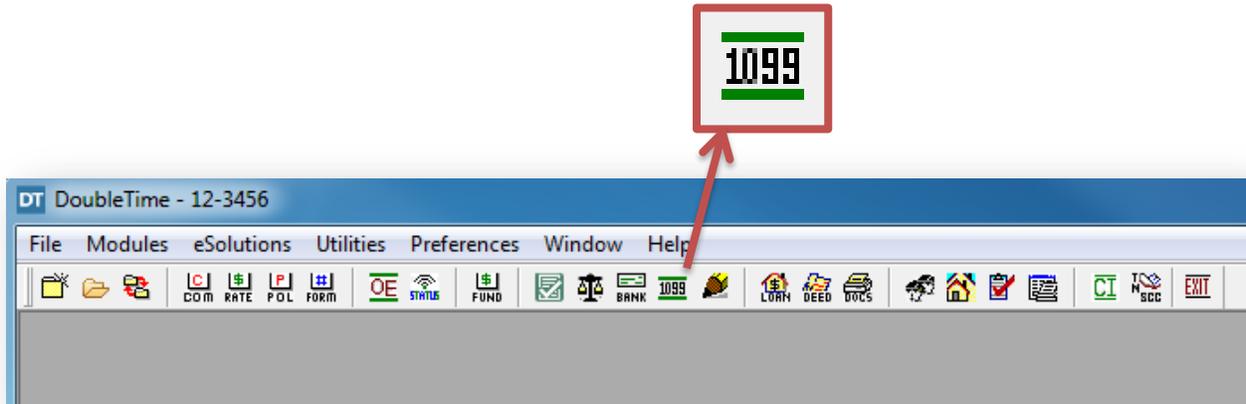
<https://www.irs.gov/instructions/i1099s/ar02.html>

The 1099-S report can be printed using the **“Print”** button on the secondary toolbar.

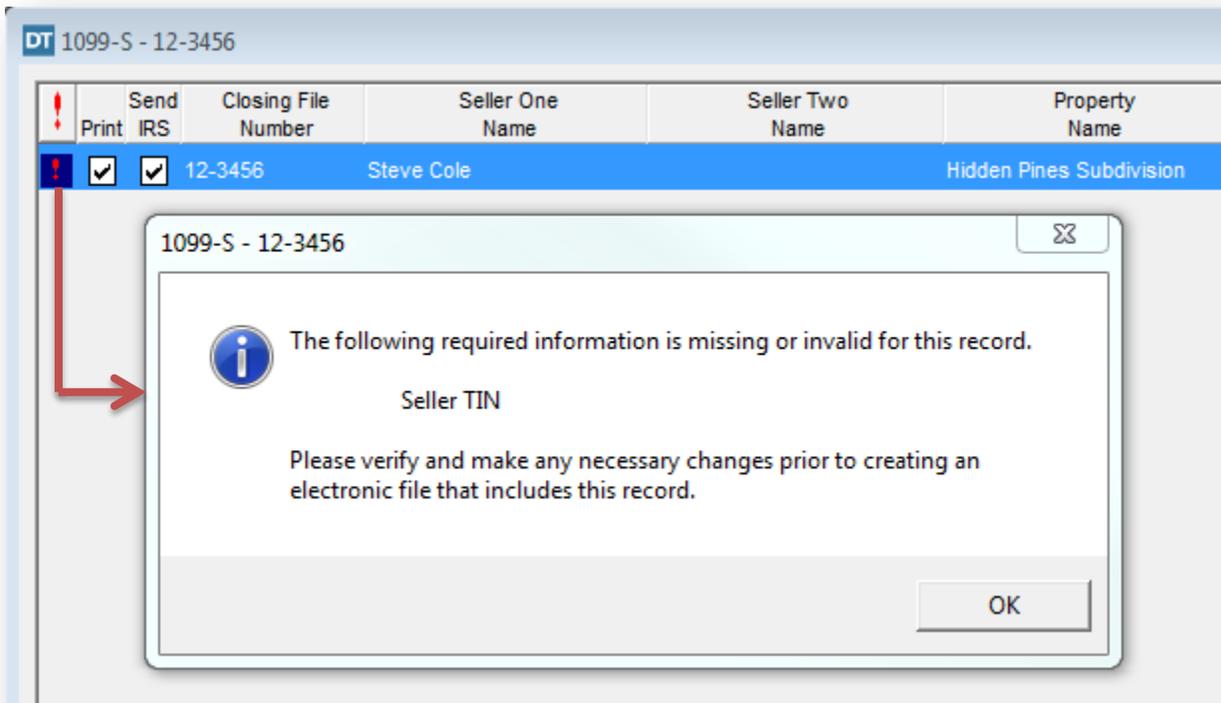
Creating 1099-S Records in DoubleTime

To create a 1099-S for any closing file needing a record, use the “**Switch Active Closing File**” button on the main toolbar to change to the file.

Next, click on the “**1099**” button on the main toolbar to open the 1099-S module for the active closing file. DoubleTime will use information already entered in the closing file to populate the 1099-S record.

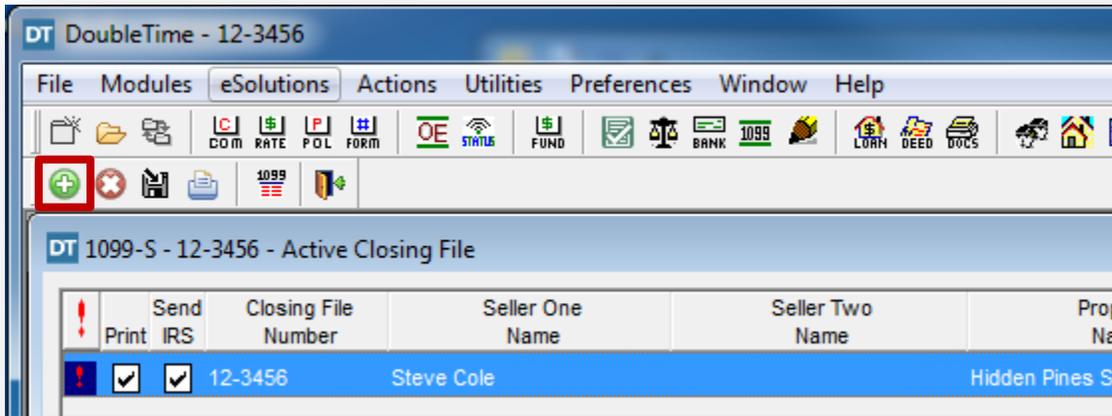


The 1099-S module will open to the *List View* and show a record row with various data about the Seller and Property. On the left side of the table will be a column with a red exclamation mark, “!”. This column is used to indicate missing information from the 1099-S record row. If a red exclamation mark is present, click on the “!” to see a list of what data is missing.

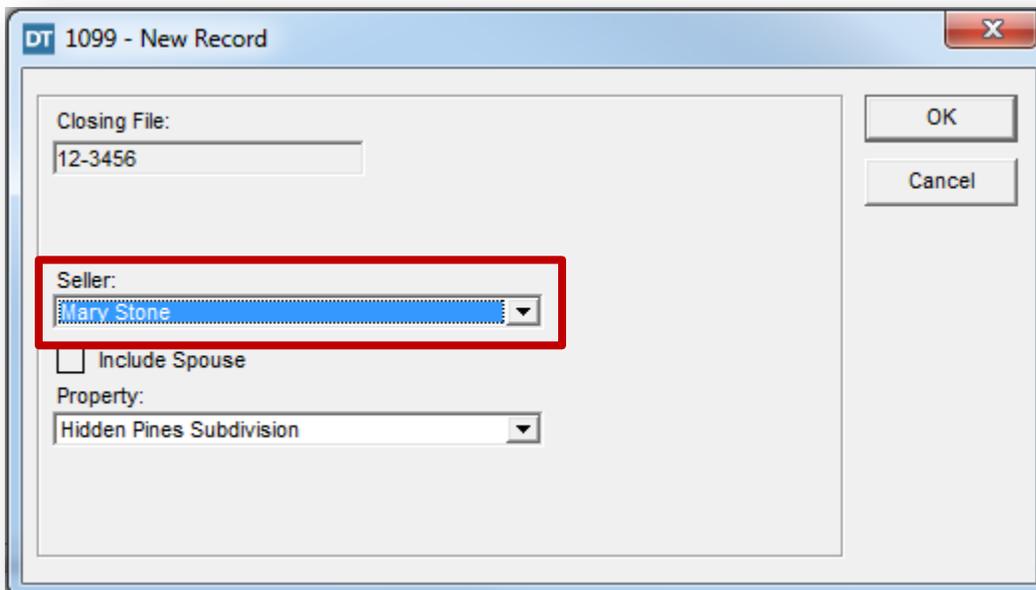


Adding records for additional sellers

You can add additional 1099-S records for transactions containing multiple sellers by clicking the “Insert” button (green +) on the secondary toolbar while on the List view of the 1099-S module.



A “1099 – New Record” window will appear allowing you to click the drop down arrow for the Seller field and select the additional seller. After clicking “OK”, DoubleTime will display the 1099-S for the new seller in the Record view.



You must split the gross proceeds amount in *each seller* record for the current closing file by clicking into the Gross Proceeds amount field while in the Record view.

DT 1099-S - 12-3456 - Active Closing File

VOID CORRECTED (if checked)

FILER'S name, street address, city, state, ZIP code, and telephone no. Richard P. Bruce, Esq. 6545 Corporate Centre Boulevard Orlando, FL 32822 (407) 240-3863		1 Date of closing 04/15/2015	OMB No. 1545-0997 2015 Form 1099-S
FILER'S Federal identification number 59-8777878	TRANSFEROR'S identification number	2 Gross proceeds \$ 90,000.00	
TRANSFEROR'S name Mary Stone		3 Address or legal description 456 Somewhere Ave Orlando, FL 32822	

Foreign Seller

When returning the to the List view, the “Summary Information” at the bottom of the module should show “Proceeds are being reported accurately”.

Summary Information	
Gross proceeds from 1099 records	\$180,000.00
Gross proceeds from closing file	\$180,000.00
Proceeds are being reported accurately	\$0.00

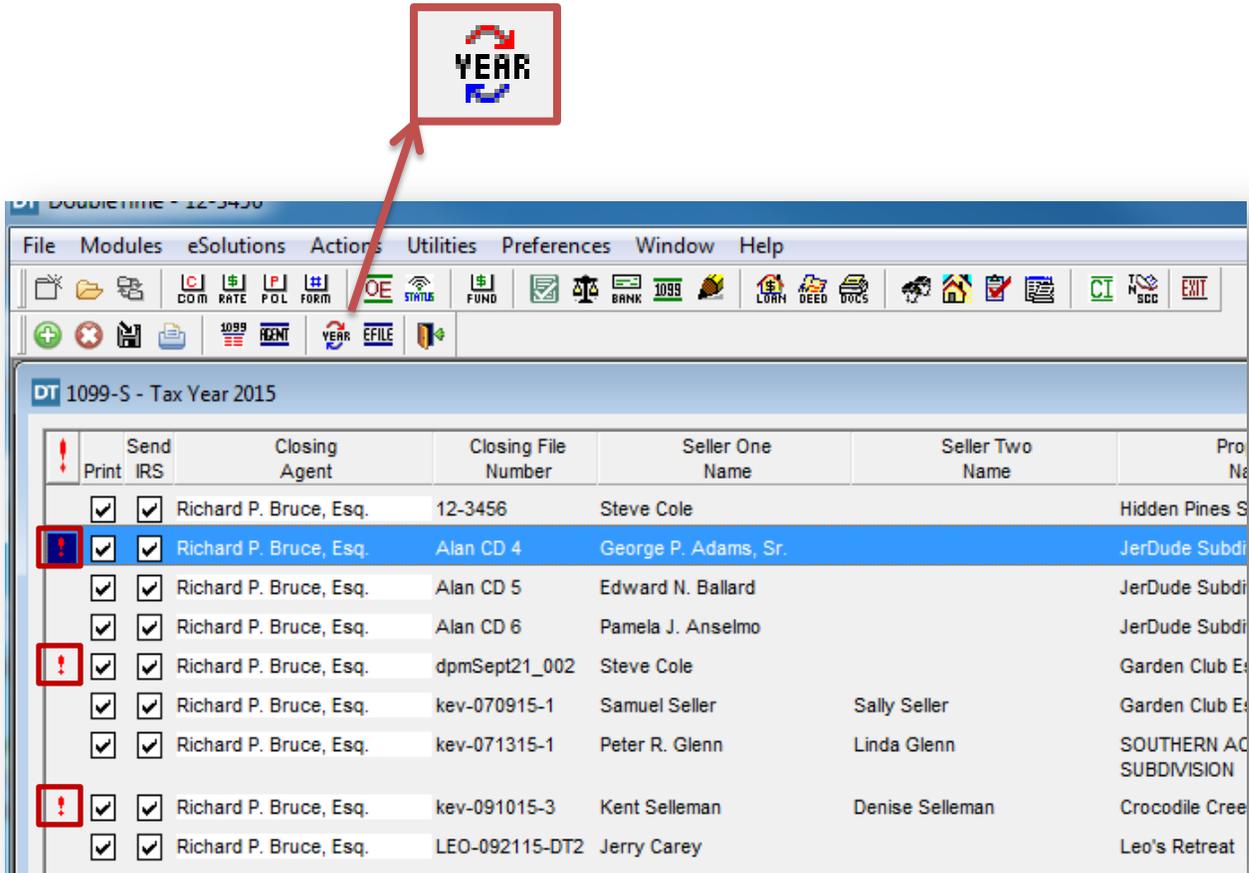
For the proceeds to be reported accurately, the total gross proceeds amounts from each 1099-S record for the active closing file must be equal to the Sales Price in the Closing file module.

When you are finished with adding 1099-S records for the active closing file, exit the module by clicking on the “Close” button on the secondary toolbar.

Record verification and clean up in the 1099-S Year End Maintenance Module

Access the 1099-S Year End Maintenance module by clicking on “**Modules**” on the main menu bar and then selecting, “**1099-S**”, “**Year End Maintenance**”.

The module will open to the current tax year. To see records for a different tax year, click on the “**Change Year**” button on the secondary toolbar.

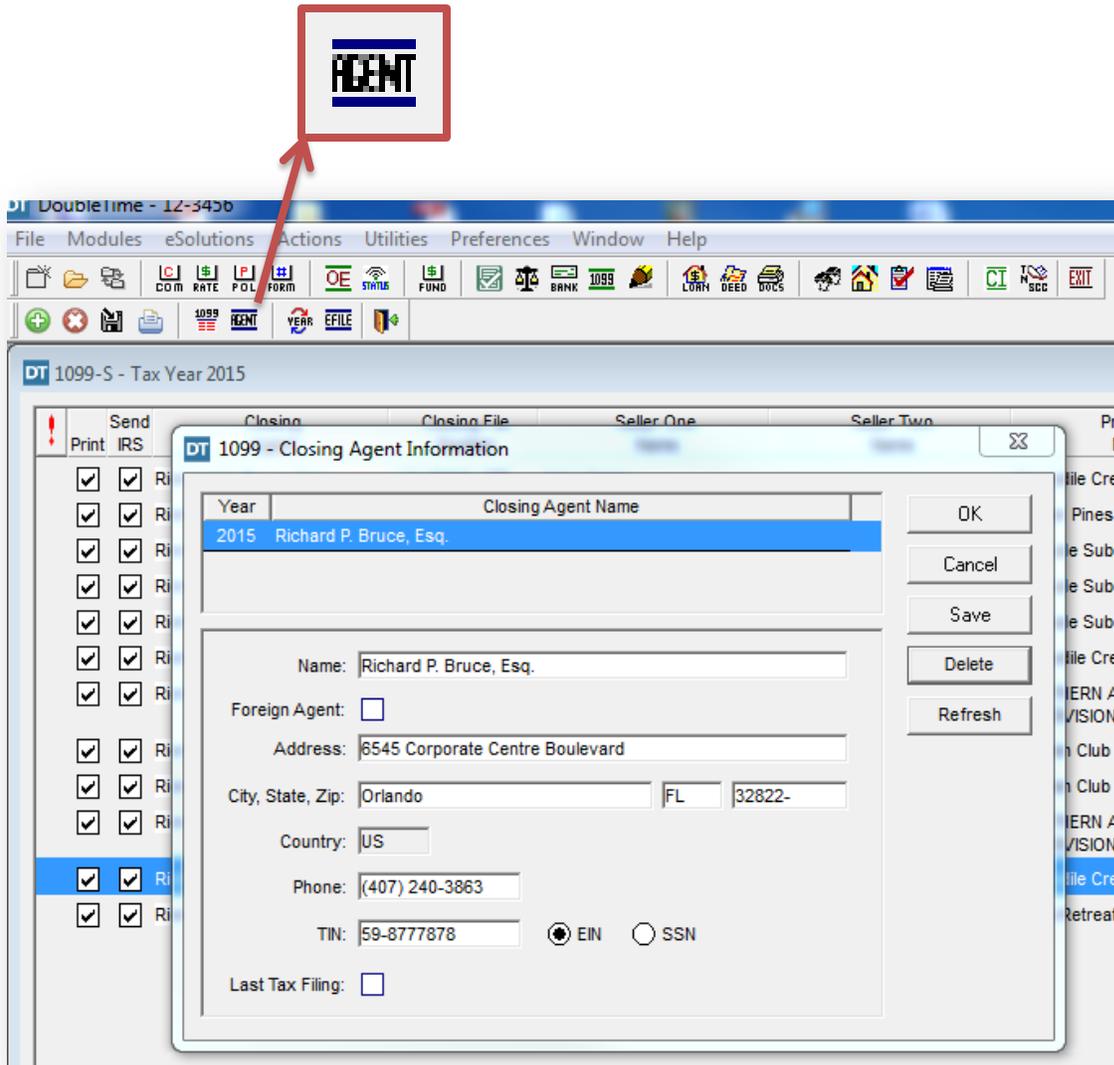


Compare the list of records for the tax year selected with the ones on the previously generated 1099-S report to make sure all records that you will be reporting to the IRS are shown.

Just like the List View in the 1099-S module for the Active Closing File, the left side of the table will be a column with a red exclamation mark, “!”. This column is used to indicate missing information from the 1099-S record row. Click on any “!” to show what data is missing. You may make corrections to the record by highlighting the row and double clicking on the “*Closing File Number*” or by clicking on the “**View Record**” button on the secondary toolbar.

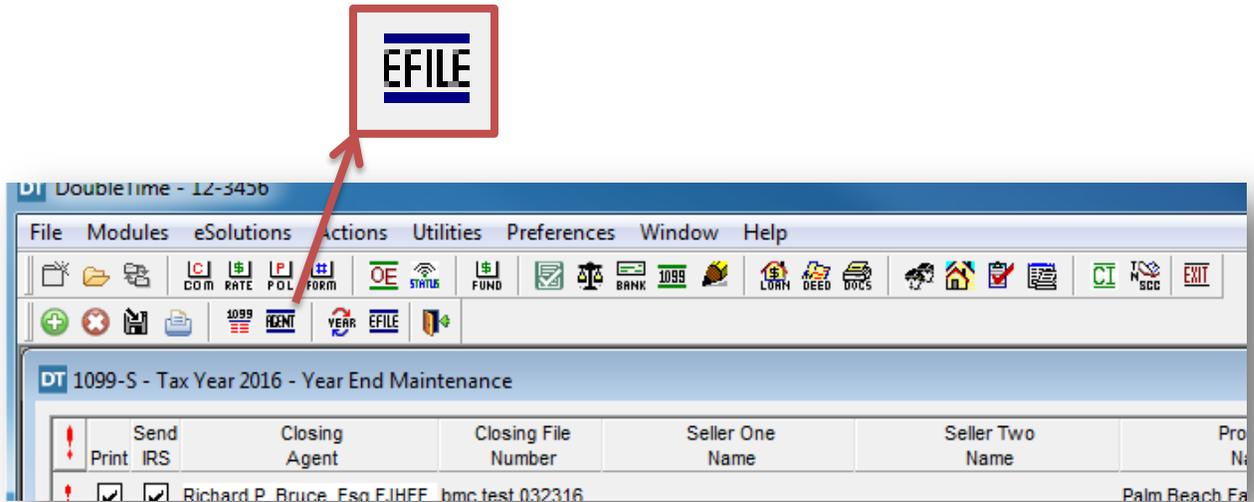
NOTE: After making corrections in the Record View, be sure to click “**Save**” and then the “**View Record**” button to return to the Year End Maintenance module. Using the “**Close**” button to exit the Record View will require you to reopen the 1099-S Year End Maintenance module from the Modules menu bar.

After verifying all record rows with missing information have been addressed, click on the “**Edit Agents**” button on the secondary toolbar. It is important to have only one instance of each Closing Agent Name listed at the top. If duplicate agent contacts exist, highlight the duplicate name and click, “**Delete**” on the right. You will be prompted to associate the records previously assigned to the duplicate contact to another agent listed. Select the top agent in the list and then click, “**OK**”. Continue to delete the duplicate agents until there is only 1 instance of each Closing Agent listed. When complete, click “**Save**” and then “**OK**”.

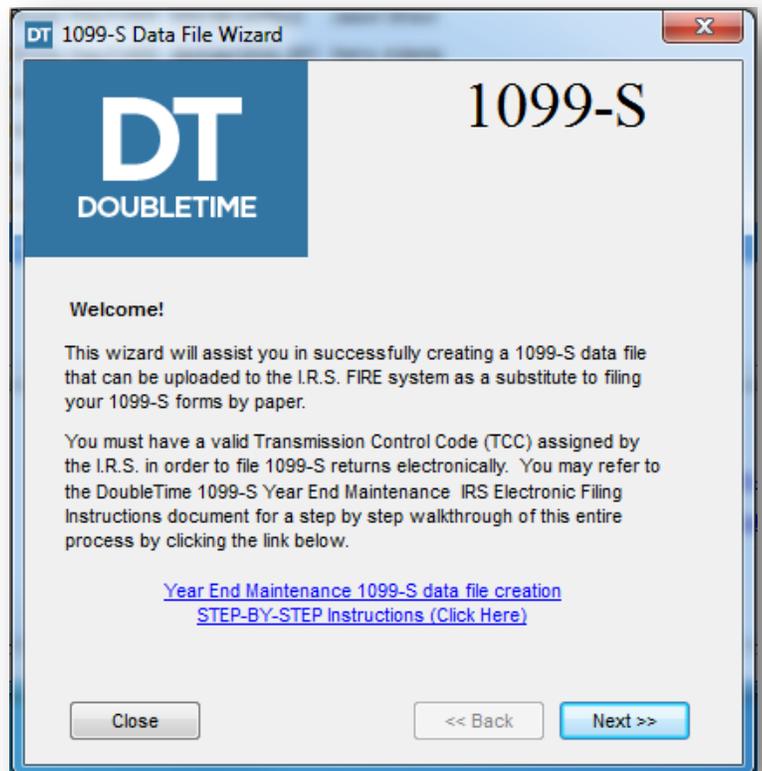


Creating the 1099-S Electronic Data File in DoubleTime

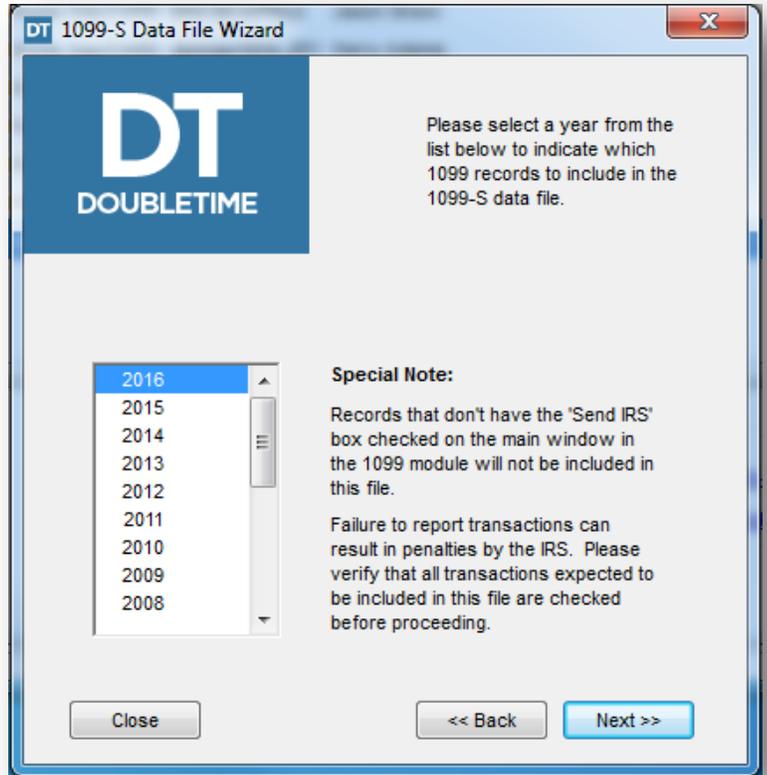
After completing the previous steps, you may begin the Electronic Data File creation process. While in the Year End Maintenance module, click on the “EFile” button on the secondary toolbar.



- The “Welcome” window of the 1099-S Data File Wizard will appear. Click “Next”

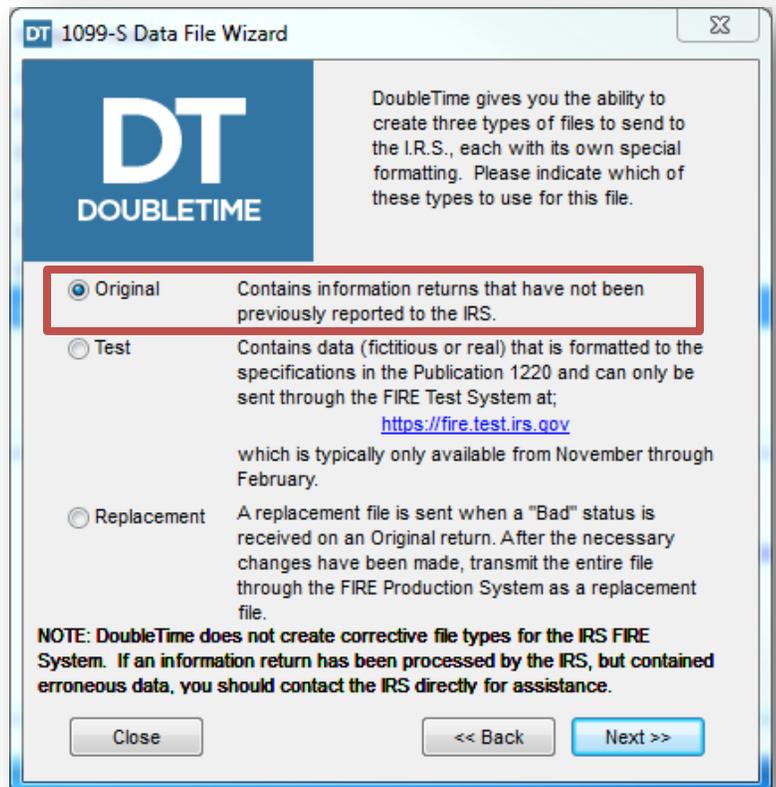


- Select the Tax Year of the records you are including in the data file and then click “Next”

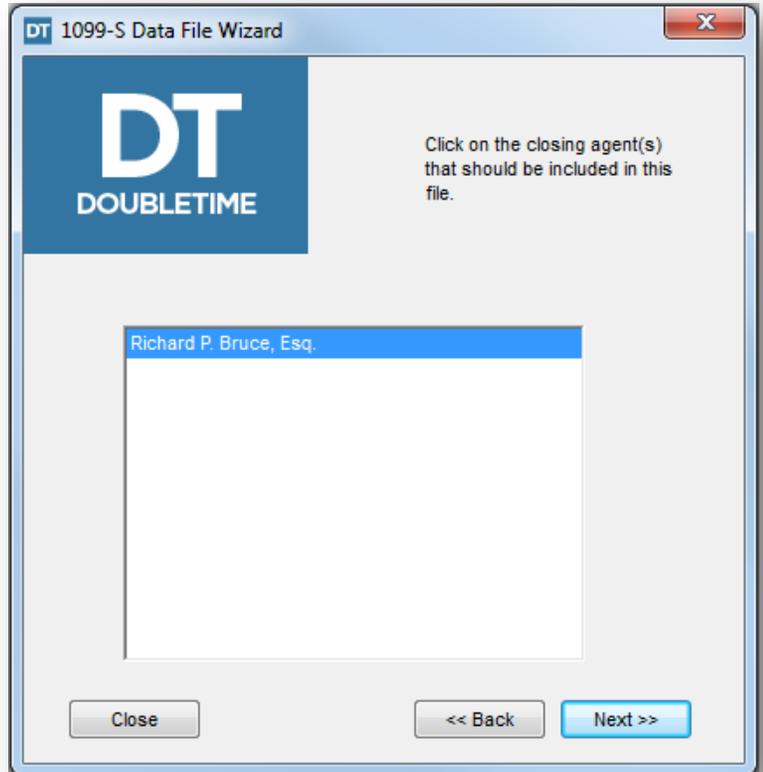


- Select “Original File” if this is the first upload you are performing for the reporting tax year. Select “Replacement File” if you have been instructed by the IRS to submit a replacement.

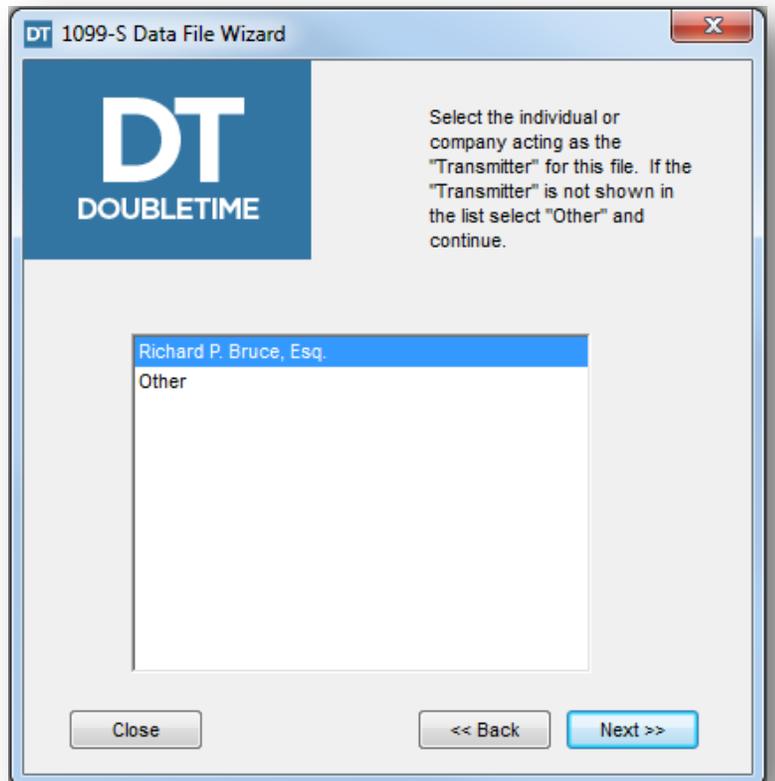
NOTE: Test files can only be sent through the FIRE System Test System which is typically only available from November through February. Submitting a Test data file is not required.



- Highlight the closing agent(s) and click “Next”



- Highlight the closing agent and click “Next”



- Verify all office information including the TCC number is accurate. Enter in any required data (marked with an asterisk) including the 'Contact Name' and click "Next"

DT 1099-S Data File Wizard

DT
DOUBLETIME

Verify that all information for the "Transmitter" is correct and make any necessary changes.

* Name: Richard P. Bruce, Esq.

* Mailing Address: 6545 Corporate Centre Boulevard

* City/ST/ZIP: Orlando FL 32825

* TIN: 12-3456789 EIN SSN

* TCC: 32B35

* Contact Name: Richard P Bruce

Contact Email: richard@rpblaw.com

* Contact Phone: (407) 111-1111

Close << Back Next >>

- The record verification process will check the records for errors. If any are found, you may print the verification report by clicking the "Print" button. After printing, you can select to save the report as a PDF.

NOTE: If corrections are needed, close the wizard and fix the records listed in the report. Long property addresses will automatically be truncated to meet the IRS FIRE System specifications. If the verification report contains a file with a long property address, no action will be required.

DT 1099-S Data File Wizard

DT
DOUBLETIME

DoubleTime verifies that all required information is entered and valid for each record to be included in the 1099-S Data file.

A detailed report of the errors found can be printed by clicking on the 'Print' button below.

The record verification process found 1 record(s) with missing or invalid data.

Print

NOTE: Long property addresses will automatically be truncated to meet the IRS FIRE System specifications. No action will be required.

Close << Back Next >>

- Note the default file location where the data file will be saved to or select “**Browse**” to change the directory. Click “**Next**”



- The “Congratulations” window of the wizard will appear. It is recommended that you print the Summary Report by clicking the “**Print**” button and retain the copy for your records.
- Click “**Finish**” to close the wizard



Electronically Filing 1099-S records with the IRS

Once the 1099-S Electronic Data File has been created, you can now log into the IRS FIRE System to begin the upload process.

Make sure to have your User Name, Password, TCC#, TIN#, & 10-digit PIN# available.

To Upload your 1099-S Data File:

- Access <https://fire.irs.gov/>
- Click “**Log On**”
- Enter your User ID (not case sensitive)
- Enter your Password (case sensitive) and select “**Login**”
- Read the bulletin(s) and/or select “**Continue**”
- On the Main Menu, select “**Send Information Returns**” on the left
- Enter your TCC# and TIN# and click “**Submit**”
- Update your company information as appropriate and/or click “**Accept**” (*The system will display the company name, address, city, state, ZIP code, telephone number, contact and email address. This information is used to email the transmitter regarding the transmission.*)
- Select “**Original File**” if this is the first upload you are performing for the reporting tax year. Select “**Replacement File**” if you have been instructed by the IRS to submit a replacement.
- Enter your 10-digit PIN# and click “**Submit**”
- Select the “**Browse**” button and locate the 1099-S Data File DoubleTime created. By default, it will be called “*IRSTAX_yyyy*” (*yyyy = 4 digit reporting year*)
- Click “**Upload**” to start the upload process

NOTE: When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. It is recommended that you print the page for your records. If this page is not displayed on your screen, the IRS probably did not receive the file. To verify, go to the “**Check File Status**” option on the main menu. If the file name is displayed and the count is equal to ‘**0**’ and the results indicate “**Not Yet Processed,**” then the IRS received the file.

Checking the Status of your Electronic File Upload

It is the transmitter’s responsibility to check the status of submitted files. If you do not receive an email from the IRS within two business days or if you receive an email indicating the file is bad:

- Log back into the IRS FIRE System
- Select “**Main Menu**”
- Select “**Check File Status**”
- Enter your TCC# and TIN# and click “**Submit**”
- Select “**Search**” to see a list of the submitted electronic files.

Use the table below to determine if additional action is required.

File Status Results	Action
“Good, Not Released”	The filer is finished with this file if the “Count of Payees” is correct. The file is automatically released after ten calendar days unless the filer contacts the IRS within this timeframe.
“Good, Released”	The file has been released for IRS processing.
“Bad”	The file has errors. Click on the filename to view the error message(s), fix the errors on the records in DoubleTime and rerun the 1099-S Electronic Data File wizard to create a new IRSTAX_YYYY file using the Replacement option, and resubmit the file on the FIRE System as a “Replacement” file.
“Not Yet Processed”	The file has been received, but results are not available. Please check back in a few days.

Helpful links and resources

Support Links

DoubleTime Support Website

www.thefund.com/dt7

Publication 1220 - IRS Specifications for Electronic Filing of 1099 series forms

<https://www.irs.gov/pub/irs-pdf/p1220.pdf>

Important sections:

- Communication with the IRS – Page 11, Sec. 4
- Form 4419 – Page 11, Sec. 5
- Filing requirements and due dates – Page 13, Sec. 6
- Extensions – Page 14, Sec. 7
- Corrected Returns – Page 15, Sec. 10

Filing Information Returns Electronically (FIRE) FAQ

[https://www.irs.gov/Tax-Professionals/e-File-Providers-%26-Partners/Filing-Information>Returns-Electronically-\(FIRE\)](https://www.irs.gov/Tax-Professionals/e-File-Providers-%26-Partners/Filing-Information>Returns-Electronically-(FIRE))

Contacts

The Fund's Help Desk

1-800-421-9378

IRS FIRE System Support

1-866-455-7438

Mailing Address:

*Internal Revenue Service
240 Murall Drive Mail Stop 4360
Kearneysville, WV 25430*

Fax: 877-477-0572 (toll-free) or 304-264-5602 (not toll-free)