

Substitute Form 1099-S
Proceeds from Real Estate Transactions

Tax Year: 2014

(OMB No. 1545-0997)

Settlement Agent Name and Address	Seller/Transferor's Name and Address
Atlas, Hall & Rodriguez, LLP 818 Pecan Blvd. McAllen, Texas 78501	Hidalgo County, Texas P. O. Box 1356 Edinburg, Texas 78540

Settlement Agent/Filer's Federal ID Number	Seller/Transferor's Taxpayer ID Number
74-1210059	

Transaction Information	
1. Date of Closing	September 23, 2014
2. Gross Proceeds	\$0.00
3. Address or legal description	Being a 0.935 acre tract of land lying in and being a part of Tract 84, San Salvador Del Tule Grant, Hidalgo County, Texas, as per map recorded in Volume 10, Pages 58-60, Hidalgo County Map Records
4. Check here if the transferor received or will receive property or services as part of the consideration	<input checked="" type="checkbox"/>
5. Buyer's part of real estate tax	\$0.00

This is important tax information and is being furnished to the Internal Revenue Service. 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.

You are required by law to provide the Settlement Agent with your correct Tax Payer Identification Number. If you do not provide the Settlement Agent with your correct Tax Payer Identification Number, you may be subject to civil or criminal penalties imposed by law.

Under penalties of perjury, I certify that the number shown above on this statement is my correct Tax Payer Identification Number. I acknowledge receipt of a copy of this statement.

HIDALGO COUNTY, TEXAS

By: _____
 Ramon Garcia, County Judge

September 23, 2014
 Date

(Keep for your records.)
Instructions for Transferor

For sales or exchanges of certain real estate, the person responsible for closing a real estate transaction must report the real estate proceeds to the Internal Revenue Service and must furnish this statement to you. To determine if you have to report the sale or exchange of your main home on your tax return, see the Schedule D (Form 1040) instructions. If the real estate was not your main home, report the transaction on **Form 4797**, Sales of Business Property, **Form 6252**, Installment Sale Income, and/or **Schedule D (Form 1040)**, Capital Gains and Losses.

Federal mortgage subsidy. You may have to recapture (pay back) all or part of a Federal mortgage subsidy if **all** the following apply:

- You received a loan provided from the proceeds of a qualified mortgage bond or you received a mortgage credit certificate.
- Your original mortgage loan was provided after 1990, and
- You sold or disposed of your home at a gain during the first 9 years after you received the Federal mortgage subsidy.

This will increase your tax. See **Form 8828**, Recapture of Federal Mortgage Subsidy, and **Pub. 523**, Selling Your Home.

Box 1. Shows the date of closing.

Box 2. Shows the gross proceeds from a real estate transaction, generally the sales price. Gross proceeds include cash and notes payable to you, notes assumed by the transferee (buyer), and any notes paid off at settlement. Box 2 does not include the value of other property or services you received or are to receive. See **Box 4**.

Box 3. Shows the address or a legal description of the property transferred.

Box 4. If marked, shows that you received or will receive services or property (other than cash or notes) as part of the consideration for the property transferred. The value of any services or property (other than cash or notes) is not included in box 2.

Box 5. Shows certain real estate tax on a residence charged to the buyer at settlement. If you have already paid the real estate tax for the period that includes the sale date, subtract the amount in box 5 from the amount already paid to determine your deductible real estate tax. But if you have already deducted the real estate tax in a prior year, generally report this amount as income on the "other income" line of Form 1040. For more information, see Pub. 523, Pub. 525, and Pub. 530.