

Column	Field (*required field)	Example Value	Formatting Guidelines
A	Select Method of Filing Information Returns*	E	· Should be "E" for Electronic or "P" for Paper.
B	Select Form - 1042-S*	N	· Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
C	Select Form - 1097, 1098, 1099, 3921, 3922, W-2G*	Y	· Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
D	Select Form - 1099-QA*	N	· Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
E	Select Form - 5498*	N	· Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
F	Select Form - 5498-ESA*	N	· Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
G	Select Form - 5498-QA*	N	· Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
H	Select Form - 5498-SA*	N	· Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
I	Issuer TIN Type*	SSN	· Must be entered as "SSN" or "EIN"
J	Issuer Taxpayer ID Number*	123-23-1234	· Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format · Individual TINs (SSN) must be in XXX-XX-XXXX format
K	Issuer Name Type*	B	· Must be entered as "B" for Business Name or "I" for Individual
L	Issuer Business or Entity Name Line 1*	John Finch Company	· Required if Name Type = "B" · Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (') · May not contain leading, trailing, and adjacent spaces
M	Issuer Business or Entity Name Line 2		· Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%) · May not contain leading, trailing, and adjacent spaces
N	Issuer First Name*	John	· Required if Name Type = "I" · Required if Last Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
O	Issuer Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
P	Issuer Last Name (Surname)*	Finch	· Required if Name Type = "I" · Required if First Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
Q	Issuer Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
R	Issuer Country*	US	· Must be entered according to their designated country abbreviation · Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file

S	Issuer Address Line 1*	1234 Midway Rd	<ul style="list-style-type: none"> Length: Max 35 characters May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space () May not contain leading, trailing, and adjacent spaces
T	Issuer Address Line 2		<ul style="list-style-type: none"> Length: Max 35 characters May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space () May not contain leading, trailing, and adjacent spaces
U	Issuer City/Town*	Dallas	<ul style="list-style-type: none"> Length: Max 40 characters May only be alphabet characters and the following special characters: space () May not contain leading, trailing, and adjacent spaces
V	Issuer State/Province/Territory*	TX	<p>[Domestic]</p> <ul style="list-style-type: none"> Must be entered as their 2 letter abbreviation Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf <p>[Foreign]</p> <ul style="list-style-type: none"> Length: Max 17 characters Alpha-numeric characters (A-Z, 0-9) and spaces only May not contain leading, trailing, and adjacent spaces
W	Issuer ZIP/Postal Code*	12309	<p>[Domestic]</p> <ul style="list-style-type: none"> Length: Exactly 5, 9 or 12 characters Digits only <p>[Foreign]</p> <ul style="list-style-type: none"> Length: Max 9 characters Alpha-numeric characters only (A-Z, 0-9)
X	Issuer Phone Type	D	<ul style="list-style-type: none"> Must be entered as "D" for Domestic or "I" for International
Y	Issuer Phone	2145555555	<ul style="list-style-type: none"> Domestic Phone must be in one of the following formats: 1231231234, 123-123-1234, (123) 123-1234 International Phone must be 15 digits or less and may only include the "+" symbol at the beginning
Z	Contact Name	B	<ul style="list-style-type: none"> Length: Max 35 characters May only contain alphabet letters, blanks () and hyphens (-) May not contain leading, trailing, and adjacent spaces
AA	Contact Phone Type	D	<ul style="list-style-type: none"> Must be entered as "D" for Domestic or "I" for International
AB	Contact Phone	2145555555	<ul style="list-style-type: none"> Domestic Phone must be in one of the following formats: 1231231234, 123-123-1234, (123) 123-1234 International Phone must be 15 digits or less and may only include the "+" symbol at the beginning
AC	Contact Email Address	example@domain.com	<ul style="list-style-type: none"> Length: Max 75 characters Can be any characters Must be entered in the following example format: example@domain.com