

Column	Field (*required field)	Example Value	Formatting Guidelines
A	Form Type	1099-B	
B	Tax Year	2022	
C	Payer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Payer 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
E	Payer Name Type*	B	· Must be entered as "B" for Business Name or "I" for Individual
F	Payer 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
G	Payer 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
H	Payer 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
I	Payer Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Payer 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
K	Payer Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Payer 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
M	Payer Address Line 1*	1234 Midway Rd	· 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

N	Payer 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
O	Payer 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
P	Payer State/Province/Territory*	Texas (TX)	[Domestic] <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 [Foreign] <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
Q	Payer ZIP/Postal Code*	12309	[Domestic] <ul style="list-style-type: none"> Length: Exactly 5, 9 or 12 characters Digits only [Foreign] <ul style="list-style-type: none"> Length: Max 9 characters Alpha-numeric characters only (A-Z, 0-9)
R	Payer Phone Type	D	<ul style="list-style-type: none"> Must be entered as "D" for Domestic or "I" for International
S	Payer 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
T	Recipient TIN Type	SSN	<ul style="list-style-type: none"> Required if Taxpayer ID Number is entered. Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"
U	Recipient Taxpayer ID Number	123-23-1234	<ul style="list-style-type: none"> Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format Undeterminable TINs (UND) must be in XXXXXXXXXX format
V	Recipient Name Type*	I	<ul style="list-style-type: none"> Must be entered as "B" for Business Name or "I" for Individual
W	Recipient Business or Entity Name Line 1	ABC123	<ul style="list-style-type: none"> 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
X	Recipient Business or Entity Name Line 2		<ul style="list-style-type: none"> 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

Y	Recipient First Name	Sarah	<ul style="list-style-type: none"> · 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
Z	Recipient Middle Name	Jasmin	<ul style="list-style-type: none"> · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AA	Recipient Last Name (Surname)	Finch	<ul style="list-style-type: none"> · 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
AB	Recipient Suffix		<ul style="list-style-type: none"> · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AC	Recipient Country*	US	<ul style="list-style-type: none"> · 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
AD	Recipient 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
AE	Recipient 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
AF	Recipient 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
AG	Recipient State/Province/Territory*	TX	<ul style="list-style-type: none"> [Domestic] · 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 [Foreign] · Length: Max 17 characters · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces

AH	Recipient ZIP/Postal Code*	12309	[Domestic] · Length: Exactly 5, 9 or 12 characters · Digits only [Foreign] · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
AI	Office Code	1234	· Length: Exactly 4 digits
AJ	Form Account Number	ABC12345	· Length: Max 20 characters · May not be the same as the Payer or Recipient Taxpayer ID Number
AK	FATCA Filing Requirements	Y	· Checkboxes for "FATCA Filing Requirements", should be entered as "Y" for checked or "N" for unchecked.
AL	2nd TIN Notice	N	· Checkboxes for "2nd TIN Notice", should be entered as "Y" for checked or "N" for unchecked.
AM	1099-B Form Type*	B	· Length: Max 1 character · Must be "S" for Stock, "R" for Regulated, or "B" for Bartering · 1099-B Form Type is required
AN	Box 1a - Description of property*	100 sh. XYZ Co.	· Box 1a should be a maximum of 100 characters. · Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row. · Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ ¤ Á É Í Ñ Ó × Ú Û á é í ñ ó ú ü · Box 1a - Description of property is required.
AO	Box 4 - Federal income tax withheld	450	· Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AP	Box 13 - Bartering	100	· Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AQ	Combined Federal/State Filing (CF/SF) Check all states that apply.	"AL,CA,DE"	· Abbreviation must match a two-digit state abbreviation on the available state list. · Duplicate state abbreviations cannot be present in the same field. · State abbreviation list must be separated by commas and surrounded by quotation marks (""). · State abbreviation list is not case sensitive. · State abbreviations can be in any order. · Any number of spaces are allowed, spaces will be removed before reading the array.

AR	State 1	AL	<ul style="list-style-type: none"> State 1 is required if one or more fields in that section are filled in. State 1's state, territory, province, and military equivalents should 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
AS	State 1 - State Tax Withheld	100	<ul style="list-style-type: none"> Should be between \$0 and \$999,999,999,999,999. Cannot be negative Digits only except 1 decimal is allowed One or more payment amounts must be entered if State 1 is selected. Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AT	State 1 - State/Payer state number	AL100200300	<ul style="list-style-type: none"> State 1 Box 16 should be a maximum of 24 characters. State 1 Box 16 - State/Payer's state number may not include spaces() or special characters (such as @, %, ^, etc.). State 1 Box 16 must be alpha-numeric characters.
AU	State 1 - State income	1200	<ul style="list-style-type: none"> Should be between \$0 and \$999,999,999,999,999. Cannot be negative Digits only except 1 decimal is allowed Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AV	State 1 - Local income tax withheld	250	<ul style="list-style-type: none"> Should be between \$0 and \$999,999,999,999,999. Cannot be negative Digits only except 1 decimal is allowed Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AW	State 1 - Special Data Entries	Example Comment	<ul style="list-style-type: none"> Length: Max 60 characters Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row. Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ ¤ Á É Í Ñ Ó × Ú Û Ü á é í ñ ó ú ü
AX	State 2	AL	<ul style="list-style-type: none"> State 2 is required if one or more fields in that section are filled in. State 2's state, territory, province, and military equivalents should 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
AY	State 2 - State Tax Withheld	100	<ul style="list-style-type: none"> Should be between \$0 and \$999,999,999,999,999. Cannot be negative One or more payment amounts must be entered if State 2 is selected. Digits only except 1 decimal is allowed Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AZ	State 2 - State/Payer state number	AL100200300	<ul style="list-style-type: none"> State 2 Box 16 should be a maximum of 24 characters. State 2 Box 16 - State/Payer's state number may not include spaces() or special characters (such as @, %, ^, etc.). State 2 Box 16 must be alpha-numeric characters.

BA	State 2 - State income	1200	<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
BB	State 2 - Local income tax withheld	250	<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
BC	State 2 - Special Data Entries	Example Comment	<ul style="list-style-type: none"> · Length: Max 60 characters · Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row. · Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ \$ Á É Í Ñ Ó × Ú Ü á é í ñ ó ú ü