

Column	Field (*required field)	Example Value	Formatting Guidelines
A	Form Type	1042-S	
B	Tax Year	2025	
C	Withholding agent TIN Type*	EIN	· Must be entered as "EIN"
D	Withholding agent EIN*	12-2121212	· Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format
E	Ch. 3 status code*	22	· Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41
F	Ch. 4 status code*	50	· Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50
G	Withholding agent's name*	B	· Should be "B" for Business Name or "I" for Individual Name.
H	Withholding agent Business or Entity Name Line 1	Johns Pet Store	· 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
I	Withholding agent 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
J	Withholding agent 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
K	Withholding agent Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Withholding agent 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
M	Withholding agent Suffix	Sr.	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
N	Withholding agent Additional Name	J Finch	· Should be a maximum of 75 characters. · Should only include the following characters: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and may not include leading space, trailing space, adjacent spaces, and other symbols.

O	Withholding agent's global intermediary identification number (GIIN) Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ § Á É Í Ñ Ó × Ù Ü á é í ñ ó ú ü	123456.12345 .12.12.123	<ul style="list-style-type: none"> Should be a maximum of 19 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.
P	Country code*	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
Q	Foreign tax identification number, if any Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ § Á É Í Ñ Ó × Ù Ü á é í ñ ó ú ü	AUS1432-554	<ul style="list-style-type: none"> Should be a maximum of 50 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.
R	Address (number and street)*	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
N/A	City or town, state or province, country, ZIP or foreign postal code	N/A	<ul style="list-style-type: none"> Will not be filled in by the user. Compiled from address fields below.
S	[Domestic] [Payer] City/Town [Foreign] [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
T	[Domestic] [Payer] State/Territory [Foreign] [Payer] State/Province/Territory	Texas (TX)	<ul style="list-style-type: none"> [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
U	[Domestic] [Payer] ZIP/Postal Code [Foreign] · [Payer] ZIP/Postal Code	12309	<ul style="list-style-type: none"> [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)
V	Box 13a - Recipient's Name*	B	<ul style="list-style-type: none"> Should be "B" for Business Name or "I" for Individual Name.

W	Recipient Business or Entity Name Line 1	Johns Pet Store	<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	John	<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	James	<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	Sr.	<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	Additional Recipient Name	J Finch	<ul style="list-style-type: none"> Should be a maximum of 75 characters. Should only include the following characters: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and may not include leading space, trailing space, adjacent spaces, and other symbols.
AD	Box 13b - Recipient's country code	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
AE	Box 13c - Address (number and street)	1234 Midway Rd	<ul style="list-style-type: none"> Length: Max 35 characters May only be alpha-numeric characters and the following special characters: <ul style="list-style-type: none"> hyphen (-) slash (/) space () May not contain leading, trailing, and adjacent spaces
N/A	Box 13d - City or town, state or province, country, ZIP or foreign postal code	N/A	<ul style="list-style-type: none"> Will not be filled in by the user. Compiled from address fields below.
AF	[Domestic] [Payer] City/Town [Foreign] [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

AG	[Domestic] [Payer] State/Territory [Foreign] [Payer] State/Province/Territory	Texas (TX)	[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	[Domestic] [Payer] ZIP/Postal Code [Foreign] · [Payer] 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	[Recipient TIN Type = Individual] [Recipient] Taxpayer ID Number Format: XXX-XX-XXXX [Recipient TIN Type = Business] [Recipient] Taxpayer ID Number Format: XX-XXXXXXX [Recipient TIN Type = Undeterminable] [Recipient] Taxpayer ID Number Format: XXXXXXXXX	345-678-0987	· Length: Exactly 9 characters · Digits and dashes only · 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.
AJ	Box 13e - Recipient's U.S. TIN, if any	345-678-0987	· Length: Exactly 9 characters · Digits and dashes only · 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.
AK	Box 13f - Ch. 3 status code	22	· Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41
AL	Box 13g - Ch. 4 status code	50	· Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50
AM	Box 13h - Recipient's GIIN Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ § Á Ê Í Ñ Ó × Ú Û á é í ñ ó ú ü	123456.12345 .12.12.123	· Should be a maximum of 19 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.
AN	Box 13i - Recipient's foreign tax identification number, if any	AUS1432-554	· Should be a maximum of 50 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.

AO	Box 13j - LOB code	02	<ul style="list-style-type: none"> Should be one of the following: 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, or 12.
AP	Box 13k - Recipient's account number Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ \$ Á É Í Ñ Ó × Û Ü á é í ñ ó ú ü	GH9076	<ul style="list-style-type: none"> Should be a maximum of 30 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.
AQ	Box 13l - Recipient's date of birth	37238	<ul style="list-style-type: none"> Length: Max 8 characters Digits only Date field must be in MM/DD/YYYY date format
AR	Box 1 - Income code* Enter the appropriate two-digit income code	11	<ul style="list-style-type: none"> Income code is required. Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, or 61.
AS	Box 2 - Gross income*	2400	<ul style="list-style-type: none"> \$0 to \$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.
AT	Box 3 - Chapter indicator*	3	<ul style="list-style-type: none"> Must be either "3" or "4"
AU	Box 3a - Exemption code	0	<ul style="list-style-type: none"> Is required if Chapter Indicator = 3. Should be one of the following: 00, 01, 02, 03, 04, 05, 06, 07, 08, 10, 11, 12, 22, 23, or 24.
AV	Box 3b - Tax Rate	0.02	<ul style="list-style-type: none"> Is required if Chapter 3 Exemption Code is entered. Should be one of the following: 0000 (00.00%) or .0200 (02.00%) or .0400 (04.00%) or .0490 (04.90%) or .0495 (04.95%) or .0500 (05.00%) or .0700 (07.00%) or .0800 (08.00%) or .1000 (10.00%) or .1200 (12.00%) or .1250 (12.50%) or .1400 (14.00%) or .1500 (15.00%) or .1750 (17.50%) or .2000 (20.00%) or .2100 (21.00%) or .2400 (24.00%) or .2500 (25.00%) or .2750 (27.50%) or .2800 (28.00%) or .3000 (30.00%) or .3700 (37.00%).
AW	Box 4a - Exemption code	13	<ul style="list-style-type: none"> Is required if Chapter Indicator = 4. Should be one of the following: 00, 13, 14, 15, 16, 17, 18, 19, 20, or 21.
AX	Box 4b - Tax rate	0.3	<ul style="list-style-type: none"> Is required if Chapter 4 Exemption Code is entered. Should be one of the following: .0000 (00.00%) or .3000 (30.00%)
AY	Box 5 - Withholding Allowance	5000	<ul style="list-style-type: none"> \$0 to \$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.
AZ	Box 6 - Net income	5000	<ul style="list-style-type: none"> \$0 to \$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.

BA	Box 7a - Federal tax withheld*	5000	<ul style="list-style-type: none"> · \$0 to \$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	Box 7b - Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
BC	Box 7c - Check if withholding occurred in subsequent year with respect to a partnership interest	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
BD	Box 7d - Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
BE	Box 8 - Tax withheld by other agents	5000	<ul style="list-style-type: none"> · \$0 to \$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.
BF	Box 9 - Overwithheld tax repaid to recipient pursuant to adjustment procedures	5000	<ul style="list-style-type: none"> · \$0 to \$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.
BG	Box 10 - Total withholding credit (combine boxes 7a, 8, and 9)*	N/A	<ul style="list-style-type: none"> · Field is autosummed and can not be entered.
BH	Box 11 - Tax paid by withholding agent (amounts not withheld)		<ul style="list-style-type: none"> · \$0 to \$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.
N/A	Box 14a - Primary withholding agent's name (if applicable)	Johns Ralph Company	<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 (&), and apostrophe (') · May not contain leading, trailing, and adjacent spaces
BI	Box 14b - Primary withholding agent's EIN	12-2121212	<ul style="list-style-type: none"> · Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format

BJ	Additional Primary withholding agent's Name	John and Dave	<ul style="list-style-type: none"> · Should be a maximum of 75 characters. · Should only include the following characters: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and may not include leading space, trailing space, adjacent spaces, and other symbols.
BK	Box 15 - Check if pro-rata basis reporting	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
BL	Box 15a - Intermediary or flow-through entity's EIN, if any	12-2121212	<ul style="list-style-type: none"> · Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format
BM	Box 15b - Ch. 3 status code	22	<ul style="list-style-type: none"> · Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41
BN	Box 15c - Ch. 4 status code	50	<ul style="list-style-type: none"> · Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50
BO	Box 15d - Intermediary or flow-through entity's name	B	<ul style="list-style-type: none"> · Should be "B" for Business Name or "I" for Individual Name.
BP	Intermediary or flow-through entity's Business or Entity Name Line 1	Johns Pet Store	<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
BQ	Intermediary or flow-through entity's 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
BR	Intermediary or flow-through entity's First Name	John	<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
BS	Intermediary or flow-through entity's Middle Name	James	<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
BT	Intermediary or flow-through entity's 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
BU	Intermediary or flow-through entity's Suffix	Sr.	<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
BV	Additional Intermediary or flow-through entity's Name	John and Dave	<ul style="list-style-type: none"> · Should be a maximum of 75 characters. · Should only include the following characters: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and may not include leading space, trailing space, adjacent spaces, and other symbols.

BW	Box 15e - Intermediary or flow-through entity's GIIN Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ § Á É Í Ñ Ó × Û Ü á é í ñ ó ú ü	123456.12345 .12.12.123	<ul style="list-style-type: none"> · Should be a maximum of 19 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.
BX	Box 15f - Country code	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
BY	Box 15g - Foreign tax identification number, if any	AUS1432-554	<ul style="list-style-type: none"> · Should be a maximum of 50 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.
BZ	Box 15h - Address (number and street)	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
N/A	Box 15i - City or town, state or province, country, ZIP or foreign postal code	N/A	<ul style="list-style-type: none"> · Will not be filled in by the user. Compiled from address fields below.
CA	[Domestic] [Payer] City/Town [Foreign] [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
CB	[Domestic] [Payer] State/Territory [Foreign] [Payer] State/Province/Territory	Texas (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
CC	[Domestic] [Payer] ZIP/Postal Code [Foreign] · [Payer] ZIP/Postal Code	12309	<ul style="list-style-type: none"> [Domestic] · Length: Exactly 5, 9 or 12 characters · Digits only [Foreign] · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
CD	Box 16a - Payer's name	B	<ul style="list-style-type: none"> · Should be "B" for Business Name or "I" for Individual Name.

CE	Payer's Business or Entity Name Line 1	Johns Pet Store	<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
CF	Payer's 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
CG	Payer's First Name	John	<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
CH	Payer's Middle Name	James	<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
CI	Payer's 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
CJ	Payer's Suffix	Sr.	<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
CK	Payer's Name	John and Dave	<ul style="list-style-type: none"> Should be a maximum of 75 characters. Should only include the following characters: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and may not include leading space, trailing space, adjacent spaces, and other symbols.
CL	Box 16b - Payer's TIN	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
CM	Box 16c - Payer's GIIN (?) Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ \$ Á É Í Ñ Ó × Ú Ü á é í ñ ó ú ü	123456.12345 .12.12.123	<ul style="list-style-type: none"> Should be a maximum of 19 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.
CN	Box 16d - Ch. 3 status code	22	<ul style="list-style-type: none"> Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41
CO	Box 16e - Ch. 4 status code	50	<ul style="list-style-type: none"> Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50
CP	Box 17a - State 1 Select the state that applies to this payer.	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

CQ	Box 17c - State income tax withheld	100	<ul style="list-style-type: none"> · Should be between \$0 and \$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.
CR	Box 17b - State/Payer's 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.
CS	State Income	1200	<ul style="list-style-type: none"> · Should be between \$0 and \$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.
CT	Local income tax withheld	250	<ul style="list-style-type: none"> · Should be between \$0 and \$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.
CU	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 Ĭ Ñ Ó × Ü á é ĩ ñ ó ú ü
CV	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
CW	State 2 - State Tax Withheld	100	<ul style="list-style-type: none"> · Should be between \$0 and \$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.
CX	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.
CY	State 2 - State income	1200	<ul style="list-style-type: none"> · Should be between \$0 and \$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.

CZ	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.
DA	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 Ê Ë Ì Ñ Ó × Ú Û Ü á é í ñ ó ú ü