

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-OID	
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: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a>
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"> <li>Length: Max 35 characters</li> <li>May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
O	Payer City/Town*	Dallas	<ul style="list-style-type: none"> <li>Length: Max 40 characters</li> <li>May only be alphabet characters and the following special characters: space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
P	Payer State/Province/Territory*	Texas (TX)	[Domestic] <ul style="list-style-type: none"> <li>Must be entered as their 2 letter abbreviation</li> <li>Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> </ul> [Foreign] <ul style="list-style-type: none"> <li>Length: Max 17 characters</li> <li>Alpha-numeric characters (A-Z, 0-9) and spaces only</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
Q	Payer ZIP/Postal Code*	12309	[Domestic] <ul style="list-style-type: none"> <li>Length: Exactly 5, 9 or 12 characters</li> <li>Digits only</li> </ul> [Foreign] <ul style="list-style-type: none"> <li>Length: Max 9 characters</li> <li>Alpha-numeric characters only (A-Z, 0-9)</li> </ul>
R	Payer Phone Type	D	<ul style="list-style-type: none"> <li>Must be entered as "D" for Domestic or "I" for International</li> </ul>
S	Payer Phone	2145555555	<ul style="list-style-type: none"> <li>Domestic Phone must be in one of the following formats: 1231231234, 123-123-1234, (123) 123-1234</li> <li>International Phone must be 15 digits or less and may only include the "+" symbol at the beginning</li> </ul>
T	Recipient TIN Type	SSN	<ul style="list-style-type: none"> <li>Required if Taxpayer ID Number is entered.</li> <li>Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"</li> </ul>
U	Recipient TaxPayer ID Number	123-23-1234	<ul style="list-style-type: none"> <li>Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format</li> <li>Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format</li> <li>Undeterminable TINs (UND) must be in XXXXXXXXXX format</li> </ul>
V	Recipient Name Type*	I	<ul style="list-style-type: none"> <li>Must be entered as "B" for Business Name or "I" for Individual</li> </ul>
W	Recipient Business or Entity Name Line 1	ABC123	<ul style="list-style-type: none"> <li>Required if Name Type = "B"</li> <li>Length: Max 40 characters</li> <li>May only contain alphabet letters, numbers, blank space ( ), and the following special characters: hyphen (-), pound (#), parentheses ( ), ampersand (&amp;), and apostrophe (')</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
X	Recipient Business or Entity Name Line 2		<ul style="list-style-type: none"> <li>Length: Max 40 characters</li> <li>May only contain alphabet letters, numbers, blank space ( ), and the following special characters: hyphen (-), pound (#), parentheses ( ), ampersand (&amp;), apostrophe ('), slash (/), and percent (%)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>

Y	Recipient First Name	Sarah	<ul style="list-style-type: none"> <li>· Required if Name Type = "I"</li> <li>· Required if Last Name is filled out</li> <li>· Length: Max 20 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
Z	Recipient Middle Name	Jasmin	<ul style="list-style-type: none"> <li>· Length: Max 20 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AA	Recipient Last Name (Surname)	Finch	<ul style="list-style-type: none"> <li>· Required if Name Type = "I"</li> <li>· Required if First Name is filled out</li> <li>· Length: Max 20 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AB	Recipient Suffix		<ul style="list-style-type: none"> <li>· Length: Max 20 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AC	Recipient Country*	US	<ul style="list-style-type: none"> <li>· Must be entered according to their designated country abbreviation</li> <li>· Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a></li> </ul>
AD	Recipient Address Line 1*	1234 Midway Rd	<ul style="list-style-type: none"> <li>· Length: Max 35 characters</li> <li>· May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AE	Recipient Address Line 2		<ul style="list-style-type: none"> <li>· Length: Max 35 characters</li> <li>· May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AF	Recipient City/Town*	Dallas	<ul style="list-style-type: none"> <li>· Length: Max 40 characters</li> <li>· May only be alphabet characters and the following special characters: space ( )</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AG	Recipient State/Province/Territory*	TX	<ul style="list-style-type: none"> <li>[Domestic]</li> <li>· Must be entered as their 2 letter abbreviation</li> <li>· Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> <li>[Foreign]</li> <li>· Length: Max 17 characters</li> <li>· Alpha-numeric characters (A-Z, 0-9) and spaces only</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>

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	Box 1 - Original issue discount for the year	700	· 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.
AN	Box 2 - Other periodic interest	56.85	· 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.
AO	Box 3 - Early withdrawal penalty	12.33	· 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 4 - Federal income tax withheld	40.64	· 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	Box 5 - Market discount	20	· 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.
AR	Box 6 - Acquisition premium		· 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.

AS	Box 7 - Description	NYSE XYZ 12 25	<ul style="list-style-type: none"> <li>Length: Max 100 characters</li> <li>Any characters</li> </ul>
AT	Box 8 - Original issue discount on U.S. Treasury obligations		<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
AU	Box 9 - Investment expenses	50	<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
AV	Box 10 - Bond premium	334	<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
AW	Box 11 - Tax-exempt OID		<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
AX	Combined Federal/State Filing (CF/SF) Check all states that apply.	"AL,CA,DE"	<ul style="list-style-type: none"> <li>Abbreviation must match a two-digit state abbreviation on the available state list.</li> <li>Duplicate state abbreviations cannot be present in the same field.</li> <li>State abbreviation list must be separated by commas and surrounded by quotation marks (" , ").</li> <li>State abbreviation list is not case sensitive.</li> <li>State abbreviations can be in any order.</li> <li>Any number of spaces are allowed, spaces will be removed before reading the array.</li> </ul>
AY	State 1	AL	<ul style="list-style-type: none"> <li>State 1 is required if one or more fields in that section are filled in.</li> <li>State 1's state, territory, province, and military equivalents should be entered as their 2 letter abbreviation</li> <li>Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> </ul>
AZ	State 1 - State Tax Withheld	100	<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>One or more payment amounts must be entered if State 1 is selected.</li> <li>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.</li> </ul>
BA	State 1 - State/Payer state number	AL100200300	<ul style="list-style-type: none"> <li>State 1 Box 16 should be a maximum of 24 characters.</li> <li>State 1 Box 16 - State/Payer's state number may not include spaces() or special characters (such as @, %, ^, etc.).</li> <li>State 1 Box 16 must be alpha-numeric characters.</li> </ul>

BB	State 1 - State income	1200	<ul style="list-style-type: none"> <li>· Should be between \$0 and \$999,999,999,999,999.</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>
BC	State 1 - Local income tax withheld	250	<ul style="list-style-type: none"> <li>· Should be between \$0 and \$999,999,999,999,999.</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>
BD	State 1 - Special Data Entries	Example Comment	<ul style="list-style-type: none"> <li>· Length: Max 60 characters</li> <li>· 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.</li> <li>· Allowed special characters include the following: ! " # \$ % &amp; ' ( ) * + , - . / : ; &lt; &gt; = ? @ {   } ~ £ § Á É Í Ñ Ó × Ú Ü á é í ñ ó ú ü</li> </ul>
BE	State 2		<ul style="list-style-type: none"> <li>· State 2 is required if one or more fields in that section are filled in.</li> <li>· State 2's state, territory, province, and military equivalents should be entered as their 2 letter abbreviation</li> <li>· Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> </ul>
BF	State 2 - State Tax Withheld		<ul style="list-style-type: none"> <li>· Should be between \$0 and \$999,999,999,999,999.</li> <li>· Cannot be negative</li> <li>· One or more payment amounts must be entered if State 2 is selected.</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>
BG	State 2 - State/Payer state number		<ul style="list-style-type: none"> <li>· State 2 Box 16 should be a maximum of 24 characters.</li> <li>· State 2 Box 16 - State/Payer's state number may not include spaces() or special characters (such as @, %, ^, etc.).</li> <li>· State 2 Box 16 must be alpha-numeric characters.</li> </ul>
BH	State 2 - State income		<ul style="list-style-type: none"> <li>· Should be between \$0 and \$999,999,999,999,999.</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>
BI	State 2 - Local income tax withheld		<ul style="list-style-type: none"> <li>· Should be between \$0 and \$999,999,999,999,999.</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>

BJ	State 2 - Special Data Entries		<ul style="list-style-type: none"><li>· Length: Max 60 characters</li><li>· 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.</li><li>· Allowed special characters include the following: ! " # \$ % &amp; ' ( ) * + , - . / : ; &lt; &gt; = ? @ {   } ~ £ \$ Á É Í Ñ Ó × Ú Ü á é í ñ ó ú ü</li></ul>
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