| Columns | Field (*required field) | Example Value | Formatting Guidelines |
|---|---|---|---|
| A | Form Type | 1099-B | |
| B | Tax Year | 2023 | |
| C | Payer TIN Type* | SSN | · Must be entered as "SSN" and "EIN" |
| D | Payer Taxpayer ID Number* | 123-23-1234 | · Digits and dashes only<br>· Business TINs (EIN) must be in XX-XXXXXXX format<br>· 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"<br>· Length: Max 40 characters<br>· May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (')<br>· May not contain leading, trailing, and adjacent spaces |
| G | Payer Business or Entity Name Line 2 | | · Length: Max 40 characters<br>· May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%)<br>· May not contain leading, trailing, and adjacent spaces |
| H | Payer First Name | John | · Required if Name Type = "I"<br>· Required if Last Name is filled out<br>· Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces |
| I | Payer Middle Name | James | · Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces |
| J | Payer Last Name (Surname) | Finch | · Required if Name Type = "I"<br>· Required if First Name is filled out<br>· Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces |
| K | Payer Suffix | | · Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces |
| L | Payer Country* | US | · Must be entered according to their designated country abbreviation<br>· 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<br>· May only be alpha-numeric characters and the following special characters:<br>hyphen ( - )<br>slash ( / )<br>space (  )<br>· May not contain leading, trailing, and adjacent spaces |

| N | Payer Address Line 2 | | · Length: Max 35 characters<br>· May only be alpha-numeric characters and the following special characters:<br>hyphen ( - )<br>slash ( / )<br>space (  )<br>· May not contain leading, trailing, and adjacent spaces |
|---|---|---|---|
| O | Payer City/Town* | Dallas | · Length: Max 40 characters<br>· May only be alphabet characters and the following special characters:<br>space ( )<br>· May not contain leading, trailing, and adjacent spaces |
| P | Payer State/Province/ Territory* | Texas (TX) | [Domestic]<br>· Must be entered as their 2 letter abbreviation<br>· Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf<br>[Foreign]<br>· Length: Max 17 characters<br>· Alpha-numeric characters (A-Z, 0-9) and spaces only<br>· May not contain leading, trailing, and adjacent spaces |
| Q | Payer ZIP/Postal Code* | 12309 | [Domestic]<br>· Length: Exactly 5, 9 or 12 characters<br>· Digits only<br>[Foreign]<br>· Length: Max 9 characters<br>· Alpha-numeric characters only (A-Z, 0-9) |
| R | Payer Phone Type | D | · Must be entered as "D" for Domestic or "I" for International |
| S | Payer Phone | 2145555555 | · Domestic Phone must be in one of the following formats: 1231231234, 123-123-1234, (123) 123-1234<br>· International Phone must be 15 digits or less and may only include the "+" symbol at the beginning |
| T | Payer Email Address | test@example.com | · Email Address must be entered in the following example format:<br>example@domain.com |
| U | Recipient TIN Type | SSN | · Required if Taxpayer ID Number is entered.<br>· Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND" |
| V | Recipient Taxpayer ID Number | 123-23-1234 | · Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format<br>· Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format<br>· Undeterminable TINs (UND) must be in XXXXXXXXX format |
| W | Recipient Name Type* | I | · Must be entered as "B" for Business Name or "I" for Individual |
| X | Recipient Business or Entity Name Line 1 | ABC123 | · Required if Name Type = "B"<br>· Length: Max 40 characters<br>· May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (')<br>· May not contain leading, trailing, and adjacent spaces |

| | | | |
|---|---|---|---|
| Y | Recipient Business or Entity Name Line 2 | | · Length: Max 40 characters<br>· May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%)<br>· May not contain leading, trailing, and adjacent spaces |
| Z | Recipient First Name | Sarah | · Required if Name Type = "I"<br>· Required if Last Name is filled out<br>· Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces |
| AA | Recipient Middle Name | Jasmin | · Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces |
| AB | Recipient Last Name (Surname) | Finch | · Required if Name Type = "I"<br>· Required if First Name is filled out<br>· Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces |
| AC | Recipient Suffix | | · Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces |
| AD | Recipient Country* | US | · Must be entered according to their designated country abbreviation<br>· Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file |
| AE | Recipient Address Line 1* | 1234 Midway Rd | · Length: Max 35 characters<br>· May only be alpha-numeric characters and the following special characters:<br>hyphen ( - )<br>slash ( / )<br>space ( )<br>· May not contain leading, trailing, and adjacent spaces |
| AF | Recipient Address Line 2 | | · Length: Max 35 characters<br>· May only be alpha-numeric characters and the following special characters:<br>hyphen ( - )<br>slash ( / )<br>space ( )<br>· May not contain leading, trailing, and adjacent spaces |
| AG | Recipient City/Town* | Dallas | · Length: Max 40 characters<br>· May only be alphabet characters and the following special characters:<br>space ( )<br>· May not contain leading, trailing, and adjacent spaces |
| AH | Recipient State/Province/ Territory* | TX | [Domestic]<br>· Must be entered as their 2 letter abbreviation<br>· Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf<br>[Foreign]<br>· Length: Max 17 characters<br>· Alpha-numeric characters (A-Z, 0-9) and spaces only<br>· May not contain leading, trailing, and adjacent spaces |

| | | | |
|---|---|---|---|
| AI | Recipient ZIP/Postal Code* | 12309 | [Domestic]<br>· Length: Exactly 5, 9 or 12 characters<br>· Digits only<br>[Foreign]<br>· Length: Max 9 characters<br>· Alpha-numeric characters only (A-Z, 0-9) |
| AJ | Office Code | 1234 | · Length: Exactly 4 digits |
| AK | Form Account Number | ABC12345 | · Length: Max 20 characters<br>· May not be the same as the Payer or Recipient Taxpayer ID Number |
| AL | FATCA Filing Requirements | Y | · Checkboxes for "FATCA Filing Requirements", should be entered as "Y" for checked or "N" for unchecked. |
| AM | 2nd TIN Notice | N | · Checkboxes for "2nd TIN Notice", should be entered as "Y" for checked or "N" for unchecked. |
| AN | 1099-B Form Type | R | · Length: Max 1 character<br>· Must be "S" for Stock, "R" for Regulated, or "B" for Bartering |
| AO | CUSIP Number | 100200123 | · Length: Max 9 characters<br>· Alphanumeric only (A-Z, 0-9), no other characters allowed.<br>· The user will not be able to enter more than the maximum number of characters in this field. |
| AP | Box 1a - Description of property | 100 sh. XYZ Co. | · Box 1a should be a maximum of 100 characters.<br>· Box 1a should only allow ASCII Characters 32 through 127 and these special characters: £§ÁÉÍÑÓ×ÚÜáéíñóúü<br>· Box 1a - Description of property is required. |
| AQ | Box 4 - Federal income tax withheld | 450 | · Length: Max 18 characters<br>· Must be digits only except 1 decimal is allowed<br>· 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.<br>· Must be 18 characters or less including decimal. |
| AR | Box 8 - Profit or (loss) realized in 2023 on closed contracts | 1000 | · Length: Max 18 characters<br>· Must be digits only except 1 decimal and 1 dash is allowed<br>· 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 9 - Unrealized profit or (loss) on open contracts—12/31/2022 | -1000 | · Length: Max 18 characters<br>· Must be digits only except 1 decimal and 1 dash is allowed<br>· 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 10 - Unrealized profit or (loss) on open contracts—12/31/2023 | 1000 | · Length: Max 18 characters<br>· Must be digits only except 1 decimal and 1 dash is allowed<br>· 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. |

| AU | Box 11 - Aggregate profit or (loss) on contracts | 1000 | · Length: Max 18 characters<br>· Must be digits only except 1 decimal and 1 dash is allowed<br>· 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 | 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.<br>· Duplicate state abbreviations cannot be present in the same field.<br>· State abbreviation list must be separated by commas and surrounded by quotation marks (","). <br>· State abbreviation list is not case sensitive.<br>· State abbreviations can be in any order.<br>· Any number of spaces are allowed, spaces will be removed before reading the array. |
| AW | State 1 | AL | · State 1 is required if one or more fields in that section are filled in.<br>· State 1's state, territory, province, and military equivalents should be entered as their 2 letter abbreviation.<br>· Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf |
| AX | State 1 - State Tax Withheld | 100 | · Currency values should be a maximum of 18 characters.<br>· One or more payment amounts must be entered if State 1 is selected.<br>· Currency values should 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. |
| AY | State 1 - State/Payer state number | AL100200300 | · State 1 Box 16 should be a maximum of 24 characters.<br>· State 1 Box 16 - State/Payer's state number may not include spaces() or special characters (such as @, %, ^, etc.).<br>· State 1 Box 16 must be alpha-numeric characters. |
| AZ | State 1 - State income | 1200 | · Currency values should be a maximum of 18 characters.<br>· Currency values should 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 | State 1 - Local income tax withheld | 250 | · Local income tax withheld should be a maximum of 18 characters.<br>· Currency values should 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 1 - Special Data Entries | Example Comment | · Length: Max 60 characters<br>· Can only allow ASCII Characters 33 through 126 and these special characters [£§ÁÉÍÑÓ×ÚÜáéíñóúü]. |
| BC | State 2 | AL | · State 2 is required if one or more fields in that section are filled in.<br>· State 2's state, territory, province, and military equivalents should be entered as their 2 letter abbreviation<br>· Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf |
| BD | State 2 - State Tax Withheld | 100 | · Currency values should be a maximum of 18 characters.<br>· One or more payment amounts must be entered if State 2 is selected.<br>· Currency values should 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. |

| BE | State 2 - State/Payer state number | AL100200300 | · State 2 Box 16 should be a maximum of 24 characters.<br>· State 2 Box 16 - State/Payer's state number may not include spaces() or special characters (such as @, %, ^, etc.).<br>· State 2 Box 16 must be alpha-numeric characters. |
|----|------|------|------|
| BF | State 2 - State income | 1200 | · Currency values should be a maximum of 18 characters.<br>· Currency values should 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 | State 2 - Local income tax withheld | 250 | · Currency values should be a maximum of 18 characters.<br>· Currency values should 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. |
| BH | State 2 - Special Data Entries | Example Comment | · Length: Max 60 characters<br>· Can only allow ASCII Characters 33 through 126 and these special characters [£§ÁÉÍÑÓ×ÚÜáéíñóúü]. |