

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*	Business or Entity Name	· 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	<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 ( - ) ampersand (&amp;) apostrophe ( ' ) period ( . ) hash ( # ) space ( )</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
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 ( - ) ampersand (&amp;) apostrophe ( ' ) period ( . ) hash ( # ) 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 alpha-numeric characters and the following special characters: hyphen ( - ) ampersand (&amp;) apostrophe ( ' ) period ( . ) space ( )</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
P	Payer State/Province/Territory*	Texas (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>
Q	Payer ZIP/Postal Code*	12309	<ul style="list-style-type: none"> <li>[Domestic]</li> <li>· ZIP/Postal Code must be exactly 5, 9 or 12 digits</li> <li>[Foreign]</li> <li>· Length: Max 9 characters</li> <li>· Alpha-numeric characters only (A-Z, 0-9)</li> </ul>
R	Payer Phone Type	Domestic	<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	Payer Email Address	test@example.com	<ul style="list-style-type: none"> <li>· Email Address must be entered in the following example format: example@domain.com</li> </ul>

U	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>
V	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>
W	Recipient Name Type	First and Last Name	<ul style="list-style-type: none"> <li>Must be entered as "B" for Business Name or "I" for Individual</li> </ul>
X	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>
Y	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>
Z	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>
AA	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>
AB	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>
AC	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>
AD	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>
AE	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>

AF	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>
AG	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>
AH	Recipient State/Province/Territory*	TX	<p>[Domestic]</p> <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> <p>[Foreign]</p> <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>
AI	Recipient ZIP/Postal Code*	12309	<p>[Domestic]</p> <ul style="list-style-type: none"> <li>Length: Exactly 5, 9 or 12 characters</li> <li>Digits only</li> </ul> <p>[Foreign]</p> <ul style="list-style-type: none"> <li>Length: Max 9 characters</li> <li>Alpha-numeric characters only (A-Z, 0-9)</li> </ul>
AJ	Office Code	1234	<ul style="list-style-type: none"> <li>Length: Exactly 4 digits</li> </ul>
AK	Form Account Number	ABC12345	<ul style="list-style-type: none"> <li>Length: Max 20 characters</li> <li>May not be the same as the Payer or Recipient Taxpayer ID Number</li> </ul>
AL	FATCA Filing Requirements	Y	<ul style="list-style-type: none"> <li>Checkboxes for "FATCA Filing Requirements", should be entered as "Y" for checked or "N" for unchecked.</li> </ul>
AM	2nd TIN Notice	N	<ul style="list-style-type: none"> <li>Checkboxes for "2nd TIN Notice", should be entered as "Y" for checked or "N" for unchecked.</li> </ul>
AN	1099-B Form Type*	S	<ul style="list-style-type: none"> <li>Length: Max 1 character</li> <li>Must be "S" for Stock, "R" for Regulated, or "B" for Bartering</li> </ul>
AO	Applicable checkbox on Form 8949*	Code D	<ul style="list-style-type: none"> <li>Length: Max 1 character</li> <li>Must be "A" for Code A, "B" for Code B, "D" for Code D, "E" for Code E, or "X" for Code X</li> </ul>
AP	CUSIP Number	100200123	<ul style="list-style-type: none"> <li>Length: Max 9 characters</li> <li>Alphanumeric only (A-Z, 0-9), no other characters allowed.</li> <li>The user will not be able to enter more than the maximum number of characters in this field.</li> </ul>
AQ	Box 1a - Description of property*	100 sh. XYZ Co.	<ul style="list-style-type: none"> <li>Box 1a should be a maximum of 100 characters.</li> <li>Box 1a should only allow ASCII Characters 32 through 127 and these special characters: £\$ÁÉÍÑÓ×ÚÜáéíñóúü.</li> <li>Box 1a - Description of property is required.</li> </ul>

AR	Box 1b - Date acquired	2/23/2019	<ul style="list-style-type: none"> <li>· Box 1b should be digits only.</li> <li>· If Box 1b date is entered, boxes 8, 9 10, 11 and 13 should not have any values entered.</li> <li>· Box 1b must be a current or past tax year.</li> <li>· Box 1b - Date acquired should be a maximum of 8 characters.</li> <li>· Box 1b - Date acquired should be in MM/DD/YYYY date format.</li> </ul>
AS	Box 1c - Date sold or disposed	4/25/2020	<ul style="list-style-type: none"> <li>· Box 1c should be digits only.</li> <li>· If Box 1c date is entered, boxes 8, 9 10, 11 and 13 should not have any values entered.</li> <li>· Box 1c must fall within the tax year the form is being prepared for.</li> <li>· Box 1c should be a maximum of 8 characters.</li> <li>· Box 1c should be in MM/DD/YYYY date format.</li> </ul>
AT	Box 1d - Proceeds*	2500	<ul style="list-style-type: none"> <li>· Length: Max 18 characters</li> <li>· Must be digits only except 1 decimal and 1 dash 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 1e - Cost or other basis	1500	<ul style="list-style-type: none"> <li>· Length: Max 18 characters</li> <li>· Must be 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 1f - Accrued market discount	450	<ul style="list-style-type: none"> <li>· Length: Max 18 characters</li> <li>· Must be 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 1g - Wash sale loss disallowed	450	<ul style="list-style-type: none"> <li>· Length: Max 18 characters</li> <li>· Must be 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	Box 2 - Type of Gain or Loss	Long-Term Gain	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be "S" for Short-term and "L" Long-term</li> </ul>
AY	Box 2 - Check if all or a portion of the gain or loss may be ordinary.	Y	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be entered as "Y" for Yes or "N" for No</li> </ul>
AZ	Box 3 - Check if Proceeds are from:	Collectibles	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be "C" for Collectibles and "Q" for QOF</li> </ul>
BA	Box 4 - Federal income tax withheld	450	<ul style="list-style-type: none"> <li>· Length: Max 18 characters</li> <li>· Must be 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> <li>· Must be 18 characters or less including decimal</li> </ul>
BB	Box 5 - Noncovered security	N	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be entered as "Y" for Yes or "N" for No</li> </ul>

BC	Box 6 - Reported to IRS:*	Gross proceeds	<ul style="list-style-type: none"> <li>Length: Max 1 character</li> <li>Must be "G" for Gross proceeds and "N" for Net proceeds</li> </ul>
BD	Box 7 - Loss not allowed based on amount in 1d	N	<ul style="list-style-type: none"> <li>Length: Max 1 character</li> <li>Must be entered as "Y" for Yes or "N" for No</li> </ul>
BE	Box 12 - Basis reported to IRS	Y	<ul style="list-style-type: none"> <li>Length: Max 1 character</li> <li>Must be entered as "Y" for Yes or "N" for No</li> </ul>
BF	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>
BG	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>
BH	State 1 - State Tax Withheld	100	<ul style="list-style-type: none"> <li>Currency values should be a maximum of 18 characters.</li> <li>One or more payment amounts must be entered if State 1 is selected.</li> <li>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.</li> </ul>
BI	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>
BJ	State 1 - State income	1200	<ul style="list-style-type: none"> <li>Currency values should be a maximum of 18 characters.</li> <li>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.</li> </ul>
BK	State 1 - Local income tax withheld	250	<ul style="list-style-type: none"> <li>Local income tax withheld should be a maximum of 18 characters.</li> <li>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.</li> </ul>
BL	State 1 - Special Data Entries	Example Comment	<ul style="list-style-type: none"> <li>Length: Max 60 characters</li> <li>Can only allow ASCII Characters 33 through 126 and these special characters [£\$ÁÉÍÑÓ×Úúáéíñóúü].</li> </ul>

BM	State 2	AL	<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>
BN	State 2 - State Tax Withheld	100	<ul style="list-style-type: none"> <li>· Currency values should be a maximum of 18 characters.</li> <li>· One or more payment amounts must be entered if State 2 is selected.</li> <li>· 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.</li> </ul>
BO	State 2 - State/Payer state number	AL100200300	<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>
BP	State 2 - State income	1200	<ul style="list-style-type: none"> <li>· Currency values should be a maximum of 18 characters.</li> <li>· 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.</li> </ul>
BQ	State 2 - Local income tax withheld	250	<ul style="list-style-type: none"> <li>· Currency values should be a maximum of 18 characters.</li> <li>· 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.</li> </ul>
BR	State 2 - Special Data Entries	Example Comment	<ul style="list-style-type: none"> <li>· Length: Max 60 characters</li> <li>· Can only allow ASCII Characters 33 through 126 and these special characters [£\$ÁÉÍÑÓ×Úúáéíñóúü].</li> </ul>