| Column F | Field (*required    | Example                    | Formatting Guidelines  |
|----------|---------------------|----------------------------|--|
| f        | field)              | Values                     |  |
| A F      | Form Type           | 1099-LTC                   |  |
|          | Tax Year            | 2022                       |  |
|          |                     | SSN                        | · Must be entered as "SSN" and "EIN"   |
|          |                     | 422 22 4224                | 8: 2   |
|          |                     | 123-23-1234                | · Digits and dashes only   |
| l l      | ID Number*          |                            | Business TINs (EIN) must be in XX-XXXXXXX format   |
|          | 5 11                |                            | Individual TINs (SSN) must be in XXX-XX-XXXX format  |
|          | Payer Name<br>Type* | Business or<br>Entity Name | · Must be entered as "B" for Business Name or "I" for Individual   |
| F F      | Payer Business      | John Finch                 | · Required if Name Type = "B"  |
| c        | or Entity Name      | Company                    | · Length: Max 40 characters  |
| L        | Line 1*             |                            | · 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 F      | Payer Business      |                            | · Length: Max 40 characters  |
|          | or Entity Name      |                            | · May only contain alphabet letters, numbers, blank space (), and the following  |
|          | Line 2              |                            | special characters: hyphen (-), pound (#), parentheses (), ampersand (&),  |
|          |                     |                            | apostrophe ('), slash (/), and percent (%)   |
|          |                     |                            | · May not contain leading, trailing, and adjacent spaces   |
| H F      | Payer First         | John                       | · Required if Name Type = "I"  |
|          | ,<br>Name           |                            | 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   |
| F        | Payer Middle        | James                      | · Length: Max 20 characters  |
|          | Name                |                            | · May only contain alphabet letters, blanks ( ) and hyphens (-)  |
|          |                     |                            | · May not contain leading, trailing, and adjacent spaces   |
| F        | Payer Last          | Finch                      | · Required if Name Type = "I"  |
| ı        | Name                |                            | Required if First Name is filled out   |
| (        | (Surname)           |                            | · Length: Max 20 characters  |
|          |                     |                            | · May only contain alphabet letters, blanks ( ) and hyphens (-)  |
|          |                     |                            | · May not contain leading, trailing, and adjacent spaces   |
| K F      | Payer Suffix        |                            | · Length: Max 20 characters  |
|          |                     |                            | · May only contain alphabet letters, blanks ( ) and hyphens (-)  |
|          |                     |                            | · May not contain leading, trailing, and adjacent spaces   |
| L F      | Payer Country*      | US                         | · Must be entered according to their designated country abbreviation   |
|          | •                   |                            | Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-   |
|          |                     |                            |  |
| K F      | Payer Suffix        | US                         | <ul> <li>May only contain alphabet letters, blanks () and hyphens (-)</li> <li>May not contain leading, trailing, and adjacent spaces</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> <li>Must be entered according to their designated country abbreviat</li> </ul> |

| М | Payer Address    | 1234 Midway | · Length: Max 35 characters  |
|---|------------------|-------------|--|
|   | Line 1*          | Rd          | · May only be alpha-numeric characters and the following special characters: |
|   |                  |             | hyphen ( - )   |
|   |                  |             | ampersand (&)  |
|   |                  |             | apostrophe ( ' )   |
|   |                  |             | period ( . )   |
|   |                  |             | hash ( # )   |
|   |                  |             | space ( )  |
|   |                  |             | May not contain leading, trailing, and adjacent spaces                       |
|   |                  |             | ,  |
| N | Payer Address    |             | · Length: Max 35 characters  |
|   | Line 2           |             | · May only be alpha-numeric characters and the following special characters: |
|   |                  |             | hyphen ( - )   |
|   |                  |             | ampersand (&)  |
|   |                  |             | apostrophe ( ' )   |
|   |                  |             | period ( . )   |
|   |                  |             | hash (#)   |
|   |                  |             | space ( )  |
|   |                  |             | · May not contain leading, trailing, and adjacent spaces                     |
| 0 | Dover            | Dallas      | Longth, May 40 characters  |
| U | Payer            | Dallas      | · Length: Max 40 characters  |
|   | City/Town*       |             | · May only be alpha-numeric characters and the following special characters: |
|   |                  |             | hyphen ( - )   |
|   |                  |             | ampersand (&)  |
|   |                  |             | apostrophe (')   |
|   |                  |             | period ( . )   |
|   |                  |             | space ( )  |
|   |                  |             | · May not contain leading, trailing, and adjacent spaces                     |
| P | Payer            | Texas (TX)  | [Domestic]   |
|   | State/Province/  | , ,         | · Must be entered as their 2 letter abbreviation                             |
|   | Territory*       |             | · 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                     |
| Q | Payer ZIP/Postal | 12309       | [Domestic]   |
|   | Code*            |             | · ZIP/Postal Code must be exactly 5, 9 or 12 digits                          |
|   |                  |             | [Foreign]  |
|   |                  |             | · Length: Max 9 characters   |
|   |                  |             | · Alpha-numeric characters only (A-Z, 0-9)                                   |
|   |                  |             | · May not contain leading, trailing, and adjacent spaces                     |
| R | Payer Phone      | Domestic    | · Must be entered as "D" for Domestic or "I" for International               |
|   | Туре             |             |  |
| S | Payer Phone      | 2145555555  | 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  |
| Т | Payer Email      | test@exampl | · Email Address must be entered in the following example format:             |
|   | Address          | e.com       | example@domain.com   |

| U   | Policyholder TIN | SSN            | · Required if Taxpayer ID Number is entered.                                    |
|-----|------------------|----------------|---|
| ]   | Type             |                | • Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"           |
| V   | Policyholder     | 123-23-1234    | Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format                        |
| •   | TaxPayer ID      | 123 23 1234    | · Individual TINs (SSN, ITIN, ATIN) must be in XXX-XXXXX format                 |
|     | Number           |                | · Undeterminable TINs (UND) must be in XXXXXXXXX format                         |
| W   | Policyholder     | First and Last | · Must be entered as "B" for Business Name or "I" for Individual                |
| VV  | Name Type        | Name           | Wast be effected as B for business wante of 1 for marviada                      |
| X   | Policyholder     | ABC123         | · Required if Name Type = "B"   |
|     | Business or      | 7.56123        | · Length: Max 40 characters   |
|     | Entity Name      |                | • May only contain alphabet letters, numbers, blank space (), and the following |
|     | Line 1           |                | special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and   |
|     | Line 1           |                | apostrophe (')  |
|     |                  |                | May not contain leading, trailing, and adjacent spaces                          |
| Υ   | Policyholder     |                | · Length: Max 40 characters   |
| '   | Business or      |                | • May only contain alphabet letters, numbers, blank space (), and the following |
|     | Entity Name      |                | special characters: hyphen (-), pound (#), parentheses (), ampersand (&),       |
|     | Line 2           |                | apostrophe ('), slash (/), and percent (%)                                      |
|     | Line 2           |                | May not contain leading, trailing, and adjacent spaces                          |
| Z   | Policyholder     | Sarah          | Required if Name Type = "I"   |
| _   | First Name       | Saran          | Required if Last Name is filled out   |
|     | Thist Name       |                | · Length: Max 20 characters   |
|     |                  |                | • May only contain alphabet letters, blanks ( ) and hyphens (-)                 |
|     |                  |                | May not contain leading, trailing, and adjacent spaces                          |
| AA  | Policyholder     | Jasmin         | · Length: Max 20 characters   |
| AA  | Middle Name      | Jasiiiii       | • May only contain alphabet letters, blanks ( ) and hyphens (-)                 |
|     | Wildule Name     |                | May not contain leading, trailing, and adjacent spaces                          |
| AB  | Policyholder     | Finch          | Required if Name Type = "I"   |
| 70  | Last Name        |                | Required if First Name is filled out  |
|     | (Surname)        |                | · Length: Max 20 characters   |
|     | (Samanie)        |                | · May only contain alphabet letters, blanks ( ) and hyphens (-)                 |
|     |                  |                | · May not contain leading, trailing, and adjacent spaces                        |
| AC  | Policyholder     |                | - Length: Max 20 characters   |
| AC  | Suffix           |                | May only contain alphabet letters, blanks ( ) and hyphens (-)                   |
|     | Julia            |                | · May not contain leading, trailing, and adjacent spaces                        |
| AD  | Policyholder     | US             | Must be entered according to their designated country abbreviation              |
| AD  | Country          | 03             | Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-    |
|     | Country          |                | country-code-listing-for-modernized-e-file                                      |
| AE  | Policyholder     | 1234 Midway    | · Length: Max 35 characters   |
| \   | Address Line 1   | Rd             | May only be alpha-numeric characters and the following special characters:      |
|     | Address Line 1   | ind            | hyphen ( - )  |
|     |                  |                | slash ( / )   |
|     |                  |                | space ( )   |
|     |                  |                | May not contain leading, trailing, and adjacent spaces                          |
|     |                  |                | way not contain leading, trailing, and adjacent spaces                          |
| AF  | Policyholder     |                | · Length: Max 35 characters   |
| · · | Address Line 2   |                | May only be alpha-numeric characters and the following special characters:      |
|     |                  |                | hyphen ( - )  |
|     |                  |                | slash ( / )   |
|     |                  |                | space ( )   |
|     |                  |                | May not contain leading, trailing, and adjacent spaces                          |
|     |                  |                |   |
|     |                  | <u> </u>       |   |

| AG    | Policyholder               | Dallas      | · Length: Max 40 characters   |
|-------|----------------------------|-------------|---|
|       | City/Town                  |             | · May only be alphabet characters and the following special characters:   |
|       | Cicy, 10 mil               |             | space ( )   |
|       |                            |             | May not contain leading, trailing, and adjacent spaces  |
| AH    | Policyholder               | TX          | [Domestic]  |
| АП    | State/Province/            |             | · Must be entered as their 2 letter abbreviation  |
|       | Territory                  |             | Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-   |
|       | remitory                   |             | utl/zip_code_and_state_abbreviations.pdf  |
|       |                            |             | [Foreign]   |
|       |                            |             | · Length: Max 17 characters   |
|       |                            |             | · Alpha-numeric characters (A-Z, 0-9) and spaces only   |
|       |                            |             |   |
| Al    | Policyholdor               | 12309       | · May not contain leading, trailing, and adjacent spaces [Domestic]   |
| AI    | Policyholder               | 12309       | -   |
|       | ZIP/Postal Code            |             | · Length: Exactly 5, 9 or 12 characters   |
|       |                            |             | · Digits only   |
|       |                            |             | [Foreign]   |
|       |                            |             | · Length: Max 9 characters  |
|       |                            |             | · Alpha-numeric characters only (A-Z, 0-9)  |
| AJ    | Office Code                | 1234        | · Length: Exactly 4 digits  |
| AK    | Form Account               | ABC12345    | · Length: Max 20 characters   |
| AK    | Number                     | ABC12343    | May not be the same as the Payer or Recipient Taxpayer ID Number  |
| AL    | Box 1 - Gross              | \$3464.75   | • Length: Max 18 characters   |
| AL    | long-term care             | 73404.73    | · Must be digits only except 1 decimal is allowed   |
|       | benefits paid              |             | · Must have no more than two digits after the decimal. Check for long numbers   |
|       | benents paid               |             | in money amount fields that may have been formatted in scientific notation.   |
|       |                            |             | For example: 1.045E+5.  |
| AM    | Box 2 -                    | \$500       | · Length: Max 18 characters   |
| Aivi  | Accelerated                | 5500        | · Must be digits only except 1 decimal is allowed   |
|       | death benefits             |             | · Must have no more than two digits after the decimal. Check for long numbers   |
|       | death benefits             |             | in money amount fields that may have been formatted in scientific notation.   |
|       |                            |             | ·   |
| A N I | Day 2 Day                  | \$235.64    | For example: 1.045E+5.  |
| AN    | Box 3 - Per                | \$235.04    | · Length: Max 1 character · Must be "P" for Per Diem or "R" for Reimbursed  |
|       | diem/Reimburs<br>ed amount |             | Nust be P for Per Diem of K for Keimbursed  |
| AO    | Insured's TIN              | SSN         | · Length: Max 1 character   |
| AU    |                            | 3311        | · Must be "SSN" for Individual or "EIN" for Business  |
| AP    | Type<br>Insured's          | 233-33-5562 |   |
| AP    |                            | 255-55-5562 | · Length: Exactly 9 characters  |
|       | Taxpayer ID<br>Number      |             | <ul> <li>Must be 9 characters and may not contain any special characters.</li> <li>Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format.</li> </ul> |
|       | Number                     |             | , , ,   |
|       |                            |             | · Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format.  |
| ۸٥    | First Name                 | Jonathan    | · Undeterminable TINs (UND) must be in XXXXXXXXX format.  |
| AQ    | riist Name                 | Donathan    | · Length: Max 20 characters   |
|       |                            |             | · May only contain alphabet letters, blanks () and hyphens (-)  |
| ΛD    | Middle News                | Prv25       | May not contain leading, trailing, and adjacent spaces  |
| AR    | Middle Name                | Bryan       | · Length: Max 20 characters   |
|       |                            |             | · May only contain alphabet letters, blanks ( ) and hyphens (-)   |
| 100   | Lt N                       | Tim als     | · May not contain leading, trailing, and adjacent spaces  |
| AS    | Last Name                  | Finch       | · Length: Max 20 characters   |
|       | (Surname)                  |             | · May only contain alphabet letters, blanks ( ) and hyphens (-)   |
|       |                            |             | · May not contain leading, trailing, and adjacent spaces  |

| AT | Suffix            | Dr          | · Length: Max 20 characters  |
|----|-------------------|-------------|--|
|    |                   |             | · May only contain alphabet letters, blanks ( ) and hyphens (-)              |
|    |                   |             | · May not contain leading, trailing, and adjacent spaces                     |
| AU | 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                                   |
| AV | Address Line 1    | 1234 Midway | · Length: Max 35 characters  |
|    |                   | Rd          | · May only be alpha-numeric characters and the following special characters: |
|    |                   |             | hyphen ( - )   |
|    |                   |             | slash (/)  |
|    |                   |             | single space ( )   |
|    |                   |             | · Must be less than or equal to 35 characters                                |
|    |                   |             | · May not contain leading, trailing, and adjacent spaces                     |
|    |                   |             | way not contain leading, training, and adjacent spaces                       |
| AW | Address Line 2    |             | · Length: Max 35 characters  |
|    | (optional)        | 1           | · May only be alpha-numeric characters and the following special characters: |
|    |                   | 1           | hyphen ( - )   |
|    |                   |             | slash (/)  |
|    |                   |             | single space ( )   |
|    |                   |             | · Must be less than or equal to 40 characters                                |
|    |                   |             | · May not contain leading, trailing, and adjacent spaces                     |
|    |                   |             | ,,   |
| AX | City/Town         | Dallas      | · Length: Max 40 characters  |
|    |                   |             | · May only be alphabet characters and the following special characters:      |
|    |                   |             | space ()   |
|    |                   |             | · Must be less than or equal to 40 characters                                |
|    |                   |             | · May not contain leading, trailing, and adjacent spaces                     |
| AY | State/Province/   | TX          | [Domestic]   |
|    | Territory         |             | · Length: Max 2 characters   |
|    |                   |             | · Must be 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]  |
|    |                   | 1           | · Length: Max 17 characters  |
|    |                   |             | · Must be less than or equal to 17 characters.                               |
|    |                   | 1           | · Alpha-numeric characters (A-Z, 0-9) and spaces only                        |
|    |                   |             | · May not contain leading, trailing, and adjacent spaces                     |
| AZ | ZIP/Postal Code   | 12309       | [Domestic]   |
|    |                   | 1           | · Length: Exactly 5, 9 or 12 characters                                      |
|    |                   |             | · Digits only  |
|    |                   | 1           |  |
|    |                   |             | [Foreign]  |
|    |                   |             | · Length: Max 9 characters   |
|    |                   |             | · Alpha-numeric characters only  |
| BA | Box 4 - Qualified | Ves         | · Length: Max 1 character  |
|    | contract          | 1.63        | · Must be "Y" for Yes or "N" for No  |
| 1  | Contract          |             | I WIGGE DE TETOT TETOT TO THE  |
|    |                   | <u> </u>    |  |

| ВВ | Box 5 -            | С          | · Length: Max 1 character  |
|----|--------------------|------------|--|
|    | Chronically        |            | · Must be "C" for Chronically Ill or "T" for Terminally III                        |
|    | ill/Terminally ill |            |  |
| ВС | Date Certified     | 03/22/2021 | · Length: Max 8 characters   |
|    |                    |            | · Digits only  |
|    |                    |            | · If Chronically Ill is selected, the date must be the form's tax year or past tax |
|    |                    |            | year.  |
|    |                    |            | · If Terminally III, the date must be the form's tax year.                         |
|    |                    |            | · Date field must be in MM/DD/YYYY format  |