Column	Field (*required	Example	Formatting Guidelines
	field)	Values	
Α	Form Type	1099-QA	
В	Tax Year	2022	
С	Payer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Payer Taxpayer	123-23-1234	· Digits and dashes only
	ID Number*		· Business TINs (EIN) must be in XX-XXXXXXX format
			· Individual TINs (SSN) must be in XXX-XX-XXXX format
E	Payer Name	Business or	· Must be entered as "B" for Business Name or "I" for Individual
	Type*	Entity Name	
F	Payer Business	John Finch	· Required if Name Type = "B"
	or Entity Name	Company	· Length: Max 40 characters
	Line 1*		$\cdot$ 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		· 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
Н	Payer First	John	· Required if Name Type = "I"
	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
I	Payer Middle	James	· Length: Max 20 characters
	Name		· May only contain alphabet letters, blanks ( ) and hyphens (-)
			· May not contain leading, trailing, and adjacent spaces
J	Payer Last	Finch	· Required if Name Type = "I"
	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
К	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: https://www.irs.gov/e-file-providers/foreign-
			country-code-listing-for-modernized-e-file

	cters	1234 Midway	Payer Address	M
g special characters	meric characters and the following spe	Rd	Line 1*	-
,				
	ng, trailing, and adjacent spaces			
	ig, training, and adjacent spaces			
	cters		Payer Address	N
g special characters	meric characters and the following spe		Line 2	
	ng, trailing, and adjacent spaces			
	<i>y</i> , ,			
	ters	Dallas	Payer	0
g special characters	meric characters and the following spe		City/Town*	
	ng, trailing, and adjacent spaces			
		Texas (TX)	Payer	Р
	eir 2 letter abbreviation		State/Province/	
rs-	iation: https://www.irs.gov/pub/irs-		Territory*	
	e_abbreviations.pdf			
	cters			
	ters (A-Z, 0-9) and spaces only			
	ng, trailing, and adjacent spaces			
	<u> </u>	12309	Payer ZIP/Postal	Q
	be exactly 5, 9 or 12 digits		Code*	
	ers			
	ters only (A-Z, 0-9)			
onal	" for Domestic or "I" for International	Domestic	Payer Phone	R
			Туре	
s: 1231231234, 123	be in one of the following formats: 12	2145555555	Payer Phone	S
	34			
nly include the "+"	oust be 15 digits or less and may only in			
e format:	e entered in the following example for	test@exampl	Payer Email	T
		e.com	Address	
: 101111at.		_	· ·	1

Type  - Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"  - Recipient - Taxpayer ID - Number  - Undeterminable TINs (UND) must be in XXX-XXXXXX format - Undeterminable TINs (UND) must be in XXX-XXXXXX format - Undeterminable TINs (UND) must be in XXXXXXXXX format  - Undeterminable TINs (UND) must be in XXXXXXXXXX format  - Wast be entered as "B" for Business Name or "I" for Individual  - Name  - Recipient - Name  - Recipient - Business or - Entity Name - Undeterminable TINs (UND) must be in XXXXXXXXXX format - Undeterminable TINs (UND) must be in XXXXXXXXX format - Undeterminable TINs (UND) must be in XXX-XXXXXXX format - Undeterminable TINs (UND) must be in XXX-XXXXXXX format - Undeterminable TINs (UND) must be in XXX-XXXXXXX format - Undeterminable TINs (UND) must be in XXX-XXXXXXX format - Undeterminable TINs (UND) must be in XXX-XXXXXXX format - Undeterminable TINs (UND) must be in XXX-XXXXXXX format - Undeterminable TINs (UND) must be in XXX-XXXXXXX format - Undeterminable TINs (UND) must be in XXX-XXXXXXX format - Undeterminable TINs (UND) must be in XXX-XX-XXXXX format - Undeterminable TINs (UND) must be in XXX-XX-XXXXX format - Undeterminable TINs (UND) must be in XXX-XX-XXXX format - Undeterminable TINs (UND) must be in XXX-XX-XXXX format - Undeterminable TINs (UND) must be in XXX-XX-XX-XXXX format - Undeterminable TINs (UND) must be in XXX-XX-XX-XXXX format - Undeterminable TINs (UND) must be in XXX-XX-XX-XX-XX-XX-XXXX format - Undeterminable TINs (UND) must be in XXX-XX-XX-XX-XX-XX-XX-XX-XX-XX-XX-XX-XX		T		
Recipient Taxpayer ID Number   123-23-1234   Business TINs (EIN, QI-EIN) must be in XXX-XXXXXX format   Individual TINs (SSN, TIN, ATIN) must be in XXX-XXXXXX format   Vundeterminable TINs (UND) must be in XXXXXXXXXXX format   Vundeterminable TINs (UND) must be in XXXXXXXXXXXX format   Vundeterminable TINs (UND) must be in XXXXXXXXXXX format   Vundeterminable TINs (UND) must be in XXXXXXXXXXXX format   Vundeterminable TINs (UND) must be in XXXXXXXXXXX format   Vundeterminable TINs (UND) must be in XXXXXXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXXXX format   Vundeterminable TINS (UND) must be in XXXXXX format   Vundeterminable TINS (UND) must be in XXXXX format   Vundeterminable TINS (UND) must be in XXXXX format   Vundeterminable TINS (UND) must be in XXXX format   Vundeterminable TINS (UND) must be in XXX format   Vundeterminable TINS (UND) must be in XXX format   Vundetermina	U	Recipient TIN	SSN	· Required if Taxpayer ID Number is entered.
Taxpayer ID Number				
Number   N	V		123-23-1234	
Recipient Name   First and Last   Must be entered as "B" for Business Name or "I" for Individual Name   N		= _ =		· Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format
Type*   Name   Recipient   Business or Entity Name   Line 1   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		Number		· Undeterminable TINs (UND) must be in XXXXXXXXX format
Recipient Business or Entity Name Line 1  Recipient Business or Entity Name Line 1  Recipient Business or Entity Name Line 1  Recipient Business or Entity Name Line 2  Recipient Business or Entity Name Line 2  Recipient First Name  Name  Recipient First Name  Recipient First Name  Recipient Middle Name  Recipient Name  Recipient Name  Recipient Middle Name  Recipient Name  Name  Name  Recipient Name  Name  Name  Recipient Name  Name  Name  Name  Name  Name  Recipient Name  Name  Name  Name  Recipient Name	W	Recipient Name	First and Last	· Must be entered as "B" for Business Name or "I" for Individual
Business or Entity Name Line 1  - 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  Y Recipient 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  Z Recipient First Name - Required if Name Type = "I" - Name - Name - Namin - Name - Namin - N		Type*	Name	
Entity Name 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  Y  - Recipient - Business or - Entity Name - Line 2  - Recipient First - Name - Name - Required if Last Name is filled out - Length: Max 20 characters - May only contain alphabet letters, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%) - May not contain leading, trailing, and adjacent spaces  - Required if Name Type = "I" - Required if Name Type = "I" - Required if Name Type = "I" - Nay only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - Required if Name Type = "I" - 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  - Recipient Suffix - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - Length: Max 20 characters - May only contain alphab	Х	Recipient	ABC123	· Required if Name Type = "B"
Line 1  special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (')  · May not contain leading, trailing, and adjacent spaces  Y Recipient Business or Entity Name Line 2  Recipient First Name  Sarah  Recipient first Name  AA  Recipient Middle Name  AB  Recipient Last Name  Recipient Last Name  Recipient Last Name  Recipient Last Name  Recipient Surname)  AB  Recipient Surname)  Recipient Surname  Recipient Surname)  AC  Recipient Suffix  Recipient Suffix  Recipient Country*  - May only contain leading, trailing, and adjacent spaces  - May only contain leading, trailing, and adjacent spaces  - May only contain leading, trailing, and adjacent spaces  - May only contain leading, trailing, and adjacent spaces  - May only contain leading, trailing, and adjacent spaces  - May only contain alphabet letters, blanks () and hyphens (-)  - May not contain leading, trailing, and adjacent spaces  - May only contain alphabet letters, blanks () and hyphens (-)  - May not contain leading, trailing, and adjacent spaces  - May only contain alphabet letters, blanks () and hyphens (-)  - May not contain leading, trailing, and adjacent spaces  - May only contain alphabet letters, blanks () and hyphens (-)  - May not contain leading, trailing, and adjacent spaces  - May only contain alphabet letters, blanks () and hyphens (-)  - May not contain leading, trailing, and adjacent spaces  - May only contain sphabet letters, blanks () and hyphens (-)  - May only contain sphabet letters, blanks () and hyphens (-)  - May only contain sphabet letters, blanks () and hyphens (-)  - May only contain sphabet letters, blanks () and hyphens (-)  - May only contain sphabet letters, blanks () and hyphens (-)  - May only contain sphabet letters, blanks () and hyphens (-)  - May only contain sphabet letters, blanks () and hyphens (-)  - May only contain sphabet letters, blanks () and hyphens (-)  - May only contain sphabet letters, blanks () and hyphens (-)  - May only contain sphabet letters, blanks () and hyphens (-)		Business or		· Length: Max 40 characters
apostrophe (') - May not contain leading, trailing, and adjacent spaces  Y Recipient Business or Entity Name Line 2 - Ago yonly ('), slash (/), and percent (%) - May not 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  Z Recipient First Name - 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  AA Recipient - Middle Name - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  AB Recipient Last - 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  AC Recipient Suffix - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  AC Recipient - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  AC Recipient - Longth: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  AC Recipient - Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file  AE Recipient - Address Line 1* - Address Line 6* - As Ad		Entity Name		· May only contain alphabet letters, numbers, blank space (), and the following
May not contain leading, trailing, and adjacent spaces   Recipient   Business or   Entity Name   Special characters: hyphen (-), pound (#), parentheses (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%)   May not contain leading, trailing, and adjacent spaces   Recipient First Name   Required if Name Type = "I"   Required if Last Name is filled out   Length: Max 20 characters   May not contain leading, trailing, and adjacent spaces   Required if Name Type = "I"   Required if Name Type = Type = Type = Type = Type = Type = T		Line 1		special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and
Recipient   Business or   Susiness or   Entity Name   Line 2   Sarah   Recipient   Required if Name   Prist Name   Susiness or   Sarah   Recipient   Sarah   Recipient   Sarah   Recipient Last   May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&),   May not contain leading, trailing, and adjacent spaces   Required if Name Type = "I"   Required if Last Name is filled out   Length: Max 20 characters   May only contain leading, trailing, and adjacent spaces   May only contain alphabet letters, blanks () and hyphens (-)   May not contain leading, trailing, and adjacent spaces   May only contain alphabet letters, blanks () and hyphens (-)   May not contain leading, trailing, and adjacent spaces   Required if Pirst Name is filled out   Length: Max 20 characters   May only contain alphabet letters, blanks () and hyphens (-)   May not contain leading, trailing, and adjacent spaces   May only contain alphabet letters, blanks () and hyphens (-)   May not contain leading, trailing, and adjacent spaces   Length: Max 20 characters   May only contain alphabet letters, blanks () and hyphens (-)   May not contain leading, trailing, and adjacent spaces   Length: Max 20 characters   May only contain leading, trailing, and adjacent spaces   Length: Max 20 characters   May only contain leading, trailing, and adjacent spaces   Length: Max 20 characters   May only contain leading, trailing, and adjacent spaces   Length: Max 30 characters   May only be retred 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   Length: Max 35 characters   May only be alpha-numeric characters and the following special characters: hyphen (-)   Slash (/)   Space (-)				apostrophe (')
Business or Entity Name Line 2  Entity Name Line 2  Recipient First Name Name Name Name Name Name Name Name				· May not contain leading, trailing, and adjacent spaces
Entity Name Line 2  Special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%) - May not contain leading, trailing, and adjacent spaces  Recipient First Name  AR Recipient Middle Name  AB Recipient Last Name  Recipient Last Name  AB Recipient Last Name  Recipient Last Name  AB Recipient Last Name  (Surname)  AC Recipient Suffix  AC Recipient Suffix  AC Recipient  AC Recipient	Υ	Recipient		· Length: Max 40 characters
Line 2 apostrophe ('), slash (/), and percent (%)		Business or		· May only contain alphabet letters, numbers, blank space (), and the following
May not contain leading, trailing, and adjacent spaces		Entity Name		special characters: hyphen (-), pound (#), parentheses (), ampersand (&),
Recipient First Name  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  AA Recipient Middle Name  Recipient Last Name Middle Name  Recipient Last Name (Surname)  Required if Name Type = "I" 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  AC Recipient Suffix  Recipient Suffix  Recipient Suffix  Recipient Country*  AB Recipient  Recipient  AB Recipient  Country*  Recipient  AB Recipient  Country*  AB Recipient  AB Recipient  Country*  AB Recipient  Country*  AB Recipient  AB Recipient  AB Recipient  Country*  AB Recipient  AB Recipient  AB Recipient  Country*  AB Recipient  AB		Line 2		apostrophe ('), slash (/), and percent (%)
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  AA Recipient Middle Name  AB Recipient Last Name  Recipient Last Name  (Surname)  Required if Name Type = "I"  Required if First Name is filled out  Length: Max 20 characters  May not contain leading, trailing, and adjacent spaces  AC Recipient Suffix  Recipient Suffix  Recipient Suffix  Recipient Country*  AD Recipient  Country*  Recipient  AE Recipient  AE Recipient  Address Line 1*  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  AD Necipient  Country*  Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file  AE Recipient  Address Line 1*  Red Nay only be alpha-numeric characters and the following special characters: hyphen (-)  slash (/)  space ()				· May not contain leading, trailing, and adjacent spaces
Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  AA Recipient Middle Name - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  AB Recipient Last Name - Recipient Last Name - Required if First 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  AC Recipient Suffix - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  AD Recipient - Country* - 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 Recipient - Address Line 1* - Recipient Nax 35 characters - May only be alpha-numeric characters and the following special characters: hyphen (-) - slash (/) - space ()	Z	Recipient First	Sarah	· Required if Name Type = "I"
AA Recipient Middle Name		Name		· Required if Last Name is filled out
AA Recipient Middle Name				· Length: Max 20 characters
AA Recipient Middle Name				· May only contain alphabet letters, blanks ( ) and hyphens (-)
Middle Name  - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - Recipient Last Name (Surname)  - 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  - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - May not contain leading, trailing, and adjacent spaces  - 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  - Recipient - Address Line 1* - Recipient - Address Line 1* - Recipient - Address Line 1* - A				· May not contain leading, trailing, and adjacent spaces
AB Recipient Last Name (Surname)  AC Recipient Suffix  AD Recipient Country*  AD Recipient Recip	AA	Recipient	Jasmin	· Length: Max 20 characters
AB Recipient Last Name (Surname)  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  AC Recipient Suffix  Length: Max 20 characters May only contain alphabet letters, blanks () and hyphens (-) May not contain leading, trailing, and adjacent spaces  AD Recipient Country*  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 Recipient Address Line 1* Address L		Middle Name		· May only contain alphabet letters, blanks ( ) and hyphens (-)
Name (Surname)  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  AC Recipient Suffix Length: Max 20 characters May only contain alphabet letters, blanks () and hyphens (-) May not contain leading, trailing, and adjacent spaces  AD Recipient 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  AE Recipient Address Line 1* Rd May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space ()				· May not contain leading, trailing, and adjacent spaces
(Surname)  - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - May only contain leading, trailing, and adjacent spaces  - 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  - Recipient - Address Line 1* - Recipient - Address Line 1* - Address Line	AB	Recipient Last	Finch	· Required if Name Type = "I"
AC Recipient Suffix		Name		· Required if First Name is filled out
AC Recipient Suffix		(Surname)		· Length: Max 20 characters
AC Recipient Suffix  - Length: Max 20 characters - May only contain alphabet letters, blanks () and hyphens (-) - May not contain leading, trailing, and adjacent spaces  - 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  - Recipient - Address Line 1* - Address Line 1* - Address Line 1* - Length: Max 35 characters - May only be alpha-numeric characters and the following special characters: - hyphen (-) - slash (/) - space (-)				· May only contain alphabet letters, blanks ( ) and hyphens (-)
AD Recipient Country*  Recipient Country*  AE Recipient Address Line 1*  Re				· May not contain leading, trailing, and adjacent spaces
AD Recipient 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  AE Recipient Address Line 1* Recipient Address Line 1* Recipient Shappen (-) slash (/) space (-)	AC	Recipient Suffix		· Length: Max 20 characters
AD Recipient 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  AE Recipient Address Line 1* Red · Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )				· May only contain alphabet letters, blanks ( ) and hyphens (-)
Country*  Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file  Recipient Address Line 1* Recipient Address Line 1* Address Line 1* Recipient Address Line 1* Recipient Shappen (-) Slash (/) Space ()				· May not contain leading, trailing, and adjacent spaces
AE Recipient Address Line 1* Recipient Address Line 1* Recipient Address Line 1 Address Line 1 Address Line 1 Slash ( / ) Slash ( / ) Space ( )	AD		US	
AE Recipient 1234 Midway - Length: Max 35 characters - May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )		Country*	1	Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-
Address Line 1* Rd · May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )				
hyphen ( - ) slash ( / ) space ( )	AE	•	1234 Midway	-
slash ( / ) space ( )		Address Line 1*	Rd	
space ( )				
			1	slash ( / )
· May not contain leading, trailing, and adjacent spaces				space ( )
				· May not contain leading, trailing, and adjacent spaces

AF	Posiniont	I	Longth: May 25 characters
AF	Recipient		· 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
AG	Recipient	Dallas	· Length: Max 40 characters
	City/Town*		· May only be alphabet characters and the following special characters:
			space ( )
			· May not contain leading, trailing, and adjacent spaces
AH	Recipient	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
Al	Recipient	12309	[Domestic]
	ZIP/Postal	12303	· Length: Exactly 5, 9 or 12 characters
	Code*		· Digits only
	Couc		[Foreign]
			· Length: Max 9 characters
			· Alpha-numeric characters only (A-Z, 0-9)
			· Alpha-hument characters only (A-2, 0-9)
AJ	Office Code	1234	· Length: Exactly 4 digits
AK	Form Account		· Length: Max 20 characters
	Number		· May not be the same as the Payer or Recipient Taxpayer ID Number
AL	Box 1 - Gross	300	· Length: Max 18 characters
	distribution*		· Must be 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.
AM	Box 2 - Earnings	2000	· Length: Max 18 characters
			· Must be 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 3 - Basis	450	· Length: Max 18 characters
			· Must be 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 4 - Program-	N	· Length: Max 1 character
, , ,	to-program	'	· Must be "Y" for Yes or "N" for No
	transfer		MINIST DE 1 TOT TES OF TV TOT TVO
	ti ai isiEi		

AP	Box 5 - If	Υ	· Length: Max 1 character
	checked, ABLE		· Must be "Y" for Yes or "N" for No
	account		
	terminated in		
	2022		
AQ	Box 6 - If this	Υ	· Length: Max 1 character
	box is checked,		· Must be "Y" for Yes or "N" for No
	the recipient is		
	not the		
	desingated		
	beneficiary		