Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-Q	
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: 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 · 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 Line 2		· Length: Max 35 characters · 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
O	Payer City/Town*	Dallas	· Length: Max 40 characters · 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 State/Province/ Territory*	Texas (TX)	[Domestic] · Must 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] · 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 Code*	12309	[Domestic] · ZIP/Postal Code must be exactly 5, 9 or 12 digits [Foreign] · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
R	Payer Phone Type	Domestic	· 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 · 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: example@domain.com

U	Recipient TIN Type	SSN	· Required if Taxpayer ID Number is entered. · 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 · Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format · Undeterminable TINs (UND) must be in XXXXXXXXX format
W	Recipient Name Type	First and Last Name	· 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" · 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	Sarah	· 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	Jasmin	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AB	Recipient 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
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	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
AF	Recipient Address Line 2		· 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

AG	Recipient City/Town	Dallas	· Length: Max 40 characters · May only be alphabet characters and the following special characters: space ( ) · May not contain leading, trailing, and adjacent spaces
AH	Recipient State/Province/ Territory	TX	[Domestic] · Must 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] · Length: Max 17 characters · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces
AI	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)
AJ	Office Code	1234	· Length: Exactly 4 digits
AK	Form Account Number	ABC12345	· Length: Max 20 characters · May not be the same as the Payer or Recipient Taxpayer ID Number
AL	Box 1 - Gross distribution	$6734	· Length: Max 18 characters · Must be digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. · Must be 18 characters or less including decimal.
AM	Box 2 - Earnings	$45	· Length: Max 18 characters · Must be digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. · Must be 18 characters or less including decimal.
AN	Box 3 - Basis	$667	· Length: Max 18 characters · Must be digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. · Must be 18 characters or less including decimal.
AO	Box 4 - Trustee-to-trustee transfer	Yes	· Length: Max 1 character · Must be "Y" for Yes or "N" for No
AP	Box 5 - Distribution is from	Qualified tuition program (Private)	· Length: Max 1 character · Must be "P" for Private, "S" for State or "C" for Coverdell ESA
AQ	Box - 6 If this box is checked, the recipient is not the designated beneficiary	Yes	· Length: Max 1 character · Must be "Y" for Yes or "N" for No

AR	If the fair market value (FMV) is shown below, see Pub. 970, Tax Benefis for Educations, for how to figure earnings.	1 - Distributions	· Length: Max 1 character · Must be "1" for Distributions, "2" for Excess contributions plus earning taxable in current year, "3" for Excess contributions plus earnings taxable in prior year, "4" for Disability, "5" for Death or "6" for Prohibited transaction