Column	Field (*required	Example	Formatting Guidelines
	field)	Values	
A	Form Type	1099-Q	
	Form Type		
В	Tax Year	2022	· Must be entered as "SSN" and "EIN"
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
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	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
			way not contain leading, training, 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	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/	TCXU3 (TX)	· 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
0	Dover 710 /0 1	12200	· 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)
R	Payer Phone	Domestic	· Must be entered as "D" for Domestic or "I" for International
	Type		
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	test@exampl	· Email Address must be entered in the following example format:
	Address	e.com	example@domain.com
	Address	le.com	Jexample@domain.com

U R	Recipient TIN	SSN	· Required if Taxpayer ID Number is entered.
	уре		· Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"
	Recipient	123-23-1234	· Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format
	axPayer ID	120 20 120 .	· Individual TINs (SSN, ITIN, ATIN) must be in XXX-XXXXX format
	lumber		· Undeterminable TINs (UND) must be in XXXXXXXXX format
-		First and Last	· Must be entered as "B" for Business Name or "I" for Individual
	уре	Name	Wast be effected as B for business wante of 1 for marviada
	Recipient	ABC123	· Required if Name Type = "B"
	Business or	7.56123	· Length: Max 40 characters
	ntity Name		· May only contain alphabet letters, numbers, blank space (), and the following
	ine 1		special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and
	iiic 1		apostrophe (')
			May not contain leading, trailing, and adjacent spaces
Y R	Recipient		· Length: Max 40 characters
	Business or		• May only contain alphabet letters, numbers, blank space (), and the following
	ntity Name		special characters: hyphen (-), pound (#), parentheses (), ampersand (&),
	ine 2		apostrophe ('), slash (/), and percent (%)
	iiie z		• May not contain leading, trailing, and adjacent spaces
Z R	Recipient First	Sarah	Required if Name Type = "I"
	lame	Saran	Required if Last Name is filled out
l IN	lame		· Length: Max 20 characters
			_
			May only contain alphabet letters, blanks () and hyphens (-) May not contain leading trailing and adjacent coaces.
AA R	lociniont	lacmin	May not contain leading, trailing, and adjacent spaces Longth: May 20 characters
	Recipient Aiddle Name	Jasmin	· Length: Max 20 characters
l l'v	madie Name		May only contain alphabet letters, blanks () and hyphens (-) May not contain leading trailing and adjacent appears.
AD D	losiniont Last	Finch	 May not contain leading, trailing, and adjacent spaces Required if Name Type = "I"
	lecipient Last	FILICII	
	lame		 Required if First Name is filled out Length: Max 20 characters
(3	Surname)		• May only contain alphabet letters, blanks () and hyphens (-)
AC R	lociniont Cuffix		 May not contain leading, trailing, and adjacent spaces Length: Max 20 characters
AC R	Recipient Suffix		
			May only contain alphabet letters, blanks () and hyphens (-) May not contain leading trailing and adjacent mass.
A.D. D.	la ainio na	LIC	May not contain leading, trailing, and adjacent spaces
	Recipient	US	· Must be entered according to their designated country abbreviation
	Country		· Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-
A.F. D.	la ainio na	1224 N4: d	country-code-listing-for-modernized-e-file
	Recipient Address Line 1	1234 Midway	· Length: Max 35 characters
A	daress 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
AF R	lecipient		· Length: Max 35 characters
	Address Line 2		• May only be alpha-numeric characters and the following special characters:
^	GGI COO LIITE Z		hyphen (-)
			way not contain reading, trailing, and adjacent spaces
			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:
	1 1/1		space ()
			· May not contain leading, trailing, and adjacent spaces
AH	Recipient	TX	[Domestic]
A11	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
			· May not contain leading, trailing, and adjacent spaces
Al	Recipient	12309	[Domestic]
	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
	Number		· May not be the same as the Payer or Recipient Taxpayer ID Number
AL	Box 1 - Gross	\$6734	· Length: Max 18 characters
	distribution		· 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-	Yes	· Length: Max 1 character
1	to-trustee	103	· Must be "Y" for Yes or "N" for No
	transfer		Wast be 1 for les of N for No
AP	Box 5 -	Qualified	· Length: Max 1 character
	Distribution is	tuition	· Must be "P" for Private, "S" for State or "C" for Coverdell ESA
	from	program	Mast se i for i fivate, s for state of e for coveruell ESA
		-	
10	Pov 6 If this	(Private)	Longth, May 1 character
AQ	Box - 6 If this	Yes	· Length: Max 1 character
	box is checked,		· Must be "Y" for Yes or "N" for No
	the recipient is		
	not the		
	designated		
	beneficiary		

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