

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-SA	
B	Tax Year	2022	
C	Trustee TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Trustee TaxTrustee 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	Trustee Name Type*	Business or Entity Name	· Must be entered as "B" for Business Name or "I" for Individual
F	Trustee 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	Trustee 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	Trustee 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	Trustee Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Trustee 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	Trustee Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Trustee 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	Trustee Address Line 1*	1234 Midway Rd	<ul style="list-style-type: none"> · 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	Trustee Address Line 2		<ul style="list-style-type: none"> · 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	Trustee City/Town*	Dallas	<ul style="list-style-type: none"> · 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	Trustee State/Province/Territory*	Texas (TX)	<ul style="list-style-type: none"> [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	Trustee ZIP/Postal Code*	12309	<ul style="list-style-type: none"> [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	Trustee Phone Type	Domestic	<ul style="list-style-type: none"> · Must be entered as "D" for Domestic or "I" for International
S	Trustee Phone	2145555555	<ul style="list-style-type: none"> · 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	Trustee Email Address	test@example.com	<ul style="list-style-type: none"> · Email Address must be entered in the following example format: example@domain.com

U	Recipient TIN Type	SSN	<ul style="list-style-type: none"> · Required if Taxpayer ID Number is entered. · Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"
V	Recipient TaxTrustee ID Number	123-23-1234	<ul style="list-style-type: none"> · 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 XXXXXXXXXX format
W	Recipient Name Type	First and Last Name	<ul style="list-style-type: none"> · Must be entered as "B" for Business Name or "I" for Individual
X	Recipient Business or Entity Name Line 1	ABC123	<ul style="list-style-type: none"> · 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		<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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		<ul style="list-style-type: none"> · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AD	Recipient Country	US	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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		<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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	<p>[Domestic]</p> <ul style="list-style-type: none"> · 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 <p>[Foreign]</p> <ul style="list-style-type: none"> · 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	<p>[Domestic]</p> <ul style="list-style-type: none"> · Length: Exactly 5, 9 or 12 characters · Digits only <p>[Foreign]</p> <ul style="list-style-type: none"> · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
AJ	Office Code	1234	<ul style="list-style-type: none"> · Length: Exactly 4 digits
AK	Form Account Number	ABC12345	<ul style="list-style-type: none"> · Length: Max 20 characters · May not be the same as the Payer or Recipient Taxpayer ID Number
AL	Box 1 - Gross distribution	\$5000	<ul style="list-style-type: none"> · 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 on Excess Contributions	\$53.66	<ul style="list-style-type: none"> · 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 - Distribution code	1 - Normal distributions	<ul style="list-style-type: none"> · Length: Max 1 character · Must be "1" for Normal distributions, "2" for Excess contributions, "3" for Disability, "4" for Death distribution other than code 6, "5" for Prohibited transaction or "6" for Death distribution after year of death to a nonspouse beneficiary
AO	Box 4 - Fair Market Value (FMV) on date of death	\$10000	<ul style="list-style-type: none"> · 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.
AP	Box 5 - Select to indicate if this distribution was from an HSA, Archer MSA, or MA MSA.	HAS	<ul style="list-style-type: none"> · Length: Max 1 character · Must be "H" for HSA, "A" for Archer MSA or "M" for MA MSA