Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-SB	
B	Tax Year	2019	
C	Issuer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Issuer 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	Issuer Name Type*	Business or Entity Name	· Must be entered as "B" for Business Name or "I" for Individual
F	Issuer 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	Issuer 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	Issuer 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	Issuer Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Issuer 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	Issuer Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Issuer 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	Issuer 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	Issuer 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	Issuer 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	Issuer 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	Issuer 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	Issuer Phone Type	Domestic	· Must be entered as "D" for Domestic or "I" for International
S	Issuer 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	Issuer Email Address	test@example.com	· Email Address must be entered in the following example format: example@domain.com

U	Seller TIN Type	SSN	· Required if Taxpayer ID Number is entered. · Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"
V	Seller 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	Seller Name Type	First and Last Name	· Must be entered as "B" for Business Name or "I" for Individual
X	Seller 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	Seller 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	Seller 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	Seller Middle Name	Jasmin	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AB	Seller 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	Seller Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AD	Seller 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	Seller 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	Seller 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	Seller 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	Seller 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	Seller 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) · May not contain leading, trailing, and adjacent spaces
AJ	Policy number*	689087	· Length: Max 30 characters · Must be less than or equal to 30 characters. · May only allow ASCII Characters 32 through 127 and these special characters [£§ÁÉÍÑÓ×ÚÜáéíñóúü].
AK	Box 1 - Investment in Contract	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.
AL	Box 2 - Surrender Amount	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.
AM	Enter information if Issuer's Contact Information is different from ISSUER, leave blank if same.	N	N/A
AN	Issuer's Name	Tom	· Length: Max 35 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces

AO	Issuer's 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 · Address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1
AP	Issuer's Address Line 1	123 Main St	· Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) single space ( ) · May not contain leading, trailing, and adjacent spaces · Address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1
AQ	Issuer's Address Line 2		· Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) single space ( ) · May not contain leading, trailing, and adjacent spaces · Address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1
AR	Issuer's City/Town	Arlington	· Length: Max 40 characters · May only be alpha-numeric characters and the following special characters: space ( ) · Must be less than or equal to 40 characters. · May not contain leading, trailing, and adjacent spaces · Address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1

AS	Issuer's State/Province/ Territory	VA	[Domestic] · 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] · Length: Max 17 characters · Must be less than or equal to 17 characters. · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces · Address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1
AT	Issuer's ZIP/Postal Code	22201	[Domestic] · Length: Exactly 5, 9 or 12 characters · Digits only [Foreign] · Length: Max 9 characters · Alpha-numeric characters only · Address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1
AU	Issuer's Phone Type	I	· Length: Max 1 character · Must be "D" for Domestic or "I" for International
AV	Issuer's Phone	2020381034	[Domestic] · Length: Exactly 10 characters · Digits only. [Foreign] · Length: Max. 16 characters (15 digits, 1 '+' symbol) · Digits only except one "+" symbol is allowed at the beginning