

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-S	
B	Tax Year	2022	
C	Filer Taxpayer ID Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Filer 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	Filer 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	Filer 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	Filer 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	Filer Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Filer Last Name*	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	Filer Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Filer 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	Filer 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	Filer 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	Filer 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	Filer 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	Filer 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	Filer Phone Type	Domestic	<ul style="list-style-type: none"> · Must be entered as "D" for Domestic or "I" for International
S	Filer 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	Filer 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	Transferor Taxpayer ID 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	Transferor Taxpayer 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	Transferor 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	Transferor 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	Transferor 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	Transferor 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	Transferor 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	Transferor Last Name*	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	Transferor 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	Transferor 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	Transferor 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: <ul style="list-style-type: none"> hyphen (-) slash (/) space () May not contain leading, trailing, and adjacent spaces

AF	Transferor 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	Transferor 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	Transferor 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	Transferor 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 - Date of closing*	44663	<ul style="list-style-type: none"> · Length: Max 8 characters · Digits only · Date field must be in MM/DD/YYYY format
AM	Box 2 - Gross proceeds*	1000	<ul style="list-style-type: none"> · Length: Max 18 characters · 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 - Address Line 1*	1234 Midway Rd	<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 (.) hash (#) space ()

AO	Box 3 - City/Town*	Dallas	<ul style="list-style-type: none"> · Length: Max 25 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) ampersand (&) apostrophe (') period (.) space ()
AP	Box 3 - State/Territory*	TX	<ul style="list-style-type: none"> [Domestic] · Length: Max 2 characters · 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
AQ	Box 3 - ZIP/Postal Code*	12309	<ul style="list-style-type: none"> [Domestic] · Length: Exactly 5 or 9 characters · Digits only
AR	Box 3 - Legal description		<ul style="list-style-type: none"> · Box 3 should be a maximum of 100 characters. · Box 3 should only allow ASCII Characters 32 through 127 and these special characters: £\$ÁÉÍÑÓ×Úúáéíñóúü
AS	Box 4 - Check here if the transferor received or will receive property or services (other than cash or notes) as part of the consideration	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
AT	Box 5 - Check here if the Transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust)	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
AU	Box 6 - Buyer's part of real estate tax	1000	<ul style="list-style-type: none"> · Length: Max 18 characters · 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.