Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-NEC	
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*	B	· 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 (-) slash (/) 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 (-) slash (/) space ( ) · May not contain leading, trailing, and adjacent spaces
O	Payer 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
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] · Length: Exactly 5, 9 or 12 characters · Digits only [Foreign] · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
R	Payer Phone Type	D	· 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*	B	· 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	AA1234	· Length: Max 20 characters · May not be the same as the Payer or Recipient Taxpayer ID Number
AL	2nd TIN Notice	N	· Checkboxes for "2nd TIN Notice", should be entered as "Y" for checked or "N" for unchecked.
AM	Box 1 - Nonemployee Compensation	1000	· Box 1 must be filled in or Box 2 must be checked ·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 2 - Payer made direct sales totaling $5,000 or more of consumer products to a recipient for resale	5500	· Box 1 must be filled in or Box 2 must be checked · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
AO	Box 4 - Federal income tax withheld	737	· 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.
AP	Combined Federal/State Filing (CF/SF) Check all states that apply.	"AL,CA,DE"	· Abbreviation must match a two-digit state abbreviation on the available state list. · Duplicate state abbreviations cannot be present in the same field. · State abbreviation list must be separated by commas and surrounded by quotation marks (","). · State abbreviation list is not case sensitive. · State abbreviations can be in any order. · Any number of spaces are allowed, spaces will be removed before reading the array.

AQ	State 1	AL	· State 1 is required if one or more fields in that section are filled in. · State 1's state, territory, province, and military equivalents should 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
AR	State 1 - State Tax Withheld	100	· Currency values should be a maximum of 18 characters. · One or more payment amounts must be entered if State 1 is selected. · Currency values should 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.
AS	State 1 - State/Payer state number	AL100200300	· State 1 Box 16 should be a maximum of 24 characters. · State 1 Box 16 - State/Payer's state number may not include spaces() or special characters (such as @, %, ^, etc.). · State 1 Box 16 must be alpha-numeric characters.
AT	State 1 - State income	1200	· Currency values should be a maximum of 18 characters. · Currency values should 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.
AU	State 1 - Local income tax withheld	250	· Local income tax withheld should be a maximum of 18 characters. · Currency values should 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.
AV	State 1 - Special Data Entries	Example Comment	· Length: Max 60 characters · Can only allow ASCII Characters 33 through 126 and these special characters [£§ÁÉÍÑÓ×ÚÜáéíñóúü].
AW	State 2		· State 2 is required if one or more fields in that section are filled in. · State 2's state, territory, province, and military equivalents should 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
AX	State 2 - State Tax Withheld		· Currency values should be a maximum of 18 characters. · One or more payment amounts must be entered if State 2 is selected. · Currency values should 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.
AY	State 2 - State/Payer state number		· State 2 Box 16 should be a maximum of 24 characters. · State 2 Box 16 - State/Payer's state number may not include spaces() or special characters (such as @, %, ^, etc.). · State 2 Box 16 must be alpha-numeric characters.
AZ	State 2 - State income		· Currency values should be a maximum of 18 characters. · Currency values should 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.

BA	State 2 - Local income tax withheld		· Currency values should be a maximum of 18 characters. · Currency values should 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.
BB	State 2 - Special Data Entries		· Length: Max 60 characters · Can only allow ASCII Characters 33 through 126 and these special characters [£§ÁÉÍÑÓ×ÚÜáéíñóúü].