

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-DIV	
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		<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
O	Payer 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
P	Payer State/Province/Territory*	Texas (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
Q	Payer 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)
R	Payer Phone Type	D	<ul style="list-style-type: none"> · Must be entered as "D" for Domestic or "I" for International
S	Payer 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	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"
U	Recipient 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
V	Recipient Name Type*	I	<ul style="list-style-type: none"> · Must be entered as "B" for Business Name or "I" for Individual
W	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

X	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
Y	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
Z	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
AA	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
AB	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
AC	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
AD	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: <ul style="list-style-type: none"> hyphen (-) slash (/) space () May not contain leading, trailing, and adjacent spaces
AE	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: <ul style="list-style-type: none"> hyphen (-) slash (/) space () May not contain leading, trailing, and adjacent spaces
AF	Recipient City/Town*	Dallas	<ul style="list-style-type: none"> Length: Max 40 characters May only be alphabet characters and the following special characters: <ul style="list-style-type: none"> space () May not contain leading, trailing, and adjacent spaces

AG	Recipient State/Province/Territory *	TX	[Domestic] <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 [Foreign] <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
AH	Recipient ZIP/Postal Code*	12309	[Domestic] <ul style="list-style-type: none"> · Length: Exactly 5, 9 or 12 characters · Digits only [Foreign] <ul style="list-style-type: none"> · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
AI	Office Code	1234	<ul style="list-style-type: none"> · Length: Exactly 4 digits
AJ	Form Account Number		<ul style="list-style-type: none"> · Length: Max 20 characters · May not be the same as the Payer or Recipient Taxpayer ID Number
AK	FATCA Filing Requirements	Y	<ul style="list-style-type: none"> · Checkboxes for "FATCA Filing Requirements", should be entered as "Y" for checked or "N" for unchecked.
AL	2nd TIN Notice	N	<ul style="list-style-type: none"> · Checkboxes for "2nd TIN Notice", should be entered as "Y" for checked or "N" for unchecked.
AM	Box 1a - Total ordinary dividends	1500.00	<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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 1b - Qualified dividends	500	<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
AO	Box 2a - Total capital gain distribution	1000	<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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	Box 2b - Unrecap. Sec. 1250 gain		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.

AQ	Box 2c - Section 1202 gain		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
AR	Box 2d - Collectibles (28%) gain	200	<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
AS	Box 2e - Section 897 ordinary dividends		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
AT	Box 2f - Section 897 capital gain		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
AU	Box 3 - Nondividend distributions		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
AV	Box 4 - Federal income tax withheld		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
AW	Box 5 - Section 199A dividends		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
AX	Box 6 - Investment expenses		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.

AY	Box 7 - Foreign tax paid	500	<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
AZ	Box 8 - Foreign country or U.S. possession		<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
BA	Box 9 - Cash liquidation distributions		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
BB	Box 10 - Noncash liquidation distributions		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
BC	Box 12 - Exempt-interest dividends		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
BD	Box 13 - Specified private activity bond interest dividends		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
BE	Combined Federal/State Filing (CF/SF) Check all states that apply.	"AL,CA,DE"	<ul style="list-style-type: none"> · 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.
BF	State 1	AL	<ul style="list-style-type: none"> · 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

BG	State 1 - State Tax Withheld	100	<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · One or more payment amounts must be entered if State 1 is selected. · 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.
BH	State 1 - State/Payer state number	AL100200300	<ul style="list-style-type: none"> · 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.
BI	State 1 - State income	1200	<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
BJ	State 1 - Local income tax withheld	250	<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
BK	State 1 - Special Data Entries	Example Comment	<ul style="list-style-type: none"> · Length: Max 60 characters · Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row. · Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ § Á É Í Ñ Ó × Ú Ü á é í ñ ó ú ü
BL	State 2		<ul style="list-style-type: none"> · 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
BM	State 2 - State Tax Withheld		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · Digits only except 1 decimal is allowed · One or more payment amounts must be entered if State 2 is selected. · 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.
BN	State 2 - State/Payer state number		<ul style="list-style-type: none"> · 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.

BO	State 2 - State income		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
BP	State 2 - Local income tax withheld		<ul style="list-style-type: none"> · Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · 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.
BQ	State 2 - Special Data Entries		<ul style="list-style-type: none"> · Length: Max 60 characters · Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row. · Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ § Á É Í Ñ Ó × Ú Û á é í ñ ó ú ü