

Column	Field (*required field)	Example Value	Formatting Guidelines
A	Form Type	1042-S	
B	Tax Year	2025	
C	Withholding agent TIN Type*	EIN	· Must be entered as "EIN"
D	Withholding agent EIN*	12-2121212	· Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format
E	Ch. 3 status code*	22	· Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41
F	Ch. 4 status code*	50	· Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50
G	Withholding agent Name Type*	B	· Should be "B" for Business Name or "I" for Individual Name.
H	Withholding agent Business or Entity Name Line 1	Johns Pet Store	· 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
I	Withholding agent 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
J	Withholding agent 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
K	Withholding agent Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Withholding agent 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
M	Withholding agent Suffix	Sr.	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
N	Additional Withholding agent Name	J Finch	· Should be a maximum of 75 characters. · Should only include the following characters: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and may not include leading space, trailing space, adjacent spaces, and other symbols.

O	Withholding agent's global intermediary identification number (GIIN) Allowed special characters include the following: ! " # \$ % & ' ( ) * + , - . / : ; < > = ? @ {   } ~ £ ¤ Á É Í Ñ Ó × Û Ü á é í ñ ó ú ü	123456.12345 .12.12.123	<ul style="list-style-type: none"> <li>Should be a maximum of 19 characters.</li> <li>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.</li> </ul>
P	Withholding agent's Country code*	US	<ul style="list-style-type: none"> <li>This country code is used for tax purposes</li> <li>Must be entered according to their designated country abbreviation</li> <li>Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a></li> </ul>
Q	Foreign tax identification number, if any Allowed special characters include the following: ! " # \$ % & ' ( ) * + , - . / : ; < > = ? @ {   } ~ £ ¤ Á É Í Ñ Ó × Û Ü á é í ñ ó ú ü	AUS1432-554	<ul style="list-style-type: none"> <li>Should be a maximum of 50 characters.</li> <li>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.</li> </ul>
R	Withholding agent Address (number and street)*	1234 Midway Rd	<ul style="list-style-type: none"> <li>Length: Max 35 characters</li> <li>May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
N/A	Withholding agent City or town, state or province, country, ZIP or foreign postal code	N/A	<ul style="list-style-type: none"> <li>Will not be filled in by the user. Compiled from address fields below.</li> </ul>
S	[Domestic] [Withholding agent] City/Town* [Foreign] [Withholding agent] City/Town	Dallas	<ul style="list-style-type: none"> <li>Length: Max 40 characters</li> <li>May only be alphabet characters and the following special characters: space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
T	[Domestic] [Withholding agent] State/Territory* [Foreign] [Withholding agent] State/Province/Territory	TX	<ul style="list-style-type: none"> <li>[Domestic]</li> <li>Must be entered as their 2 letter abbreviation</li> <li>Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> <li>[Foreign]</li> <li>Length: Max 17 characters</li> <li>Alpha-numeric characters (A-Z, 0-9) and spaces only</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
U	Withholding agent Country*	US	<ul style="list-style-type: none"> <li>This country code is used for address purposes</li> <li>Must be entered according to their designated country abbreviation</li> <li>Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a></li> </ul>

V	[Domestic] [Withholding agent] ZIP/Postal Code* [Foreign] · [Withholding agent] 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)
W	Unique Form Identifier*	1111111111	· Must be exactly 10 digits. · Must not contain all zeroes. · Must be digits only.
X	Box 13a - Recipient Name Type*	B	· Should be "B" for Business Name or "I" for Individual Name.
Y	Recipient Business or Entity Name Line 1	Johns Pet Store	· 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
Z	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
AA	Recipient 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
AB	Recipient Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AC	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
AD	Recipient Suffix	Sr.	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AE	Additional Recipient Name	J Finch	· Should be a maximum of 75 characters. · Should only include the following characters: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and may not include leading space, trailing space, adjacent spaces, and other symbols.
AF	Box 13b - Recipient's country code	US	· This country code is used for tax purposes Must be entered according to their designated country abbreviation · Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a>
AG	Box 13c - Recipient Address (number and street)	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/A	Box 13d - Recipient City or town, state or province, country, ZIP or foreign postal code	N/A	· Will not be filled in by the user. Compiled from address fields below.
AH	[Domestic] [Recipient] City/Town* [Foreign] [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
AI	[Domestic] [Recipient] State/Territory* [Foreign] [Recipient] State/Province/Territory	TX	[Domestic] · Must be entered as their 2 letter abbreviation · Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a> [Foreign] · Length: Max 17 characters · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces
AJ	Recipient Country	US	· This country code is used for address purposes Must be entered according to their designated country abbreviation · Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a>
AK	[Domestic] [Recipient] ZIP/Postal Code* [Foreign] · [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)
AL	Recipient TIN Type	SSN	· Length: Max 6 characters · Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND".
AM	Box 13e - Recipient's U.S. TIN, if any	345-678-0987	· Length: Exactly 9 characters · Digits and dashes only · 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.
AN	Box 13f - Ch. 3 status code	22	· Should be one of the following: 00, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41
AO	Box 13g - Ch. 4 status code	50	· Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50
AP	Box 13h - Recipient's GIIN  Allowed special characters include the following: ! " # \$ % & ' ( ) * + , - . / : ; < > = ? @ {   } ~ £ ¤ Á Ê Í Ñ Ó × Û Ü á é í ñ ó ú ü	123456.12345 .12.12.123	· Should be a maximum of 19 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.

AQ	Box 13i - Recipient's foreign tax identification number, if any Allowed special characters include the following: ! " # \$ % & ' ( ) * + , - . / : ; < > = ? @ {   } ~ £ ¤ Á Ě í Ñ Ó × Û Ü á é í ñ ó ú ü	AUS1432-554	<ul style="list-style-type: none"> <li>Should be a maximum of 50 characters.</li> <li>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.</li> </ul>
AR	Box 13j - LOB code	02	<ul style="list-style-type: none"> <li>Should be one of the following: 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, or 12.</li> </ul>
AS	Box 13k - Recipient's account number  Allowed special characters include the following: ! " # \$ % & ' ( ) * + , - . / : ; < > = ? @ {   } ~ £ ¤ Á Ě í Ñ Ó × Û Ü á é í ñ ó ú ü	GH9076	<ul style="list-style-type: none"> <li>Should be a maximum of 30 characters.</li> <li>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.</li> </ul>
AT	Box 13l - Recipient's date of birth	37238	<ul style="list-style-type: none"> <li>Length: Max 8 characters</li> <li>Digits only</li> <li>Date field must be in MM/DD/YYYY date format</li> </ul>
AU	Box 1 - Income code*  Enter the appropriate two-digit income code	11	<ul style="list-style-type: none"> <li>Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, or 61.</li> </ul>
AV	Box 2 - Gross income*	2400	<ul style="list-style-type: none"> <li>\$0 to \$999,999,999,999,999</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
AW	Box 3 - Chapter indicator*	3	<ul style="list-style-type: none"> <li>Must be either "3" or "4"</li> </ul>
AX	Box 3a - Exemption code	0	<ul style="list-style-type: none"> <li>Is required if Chapter Indicator = 3.</li> <li>Should be one of the following: 00, 01, 02, 03, 04, 05, 06, 07, 08, 10, 11, 12, 22, 23, or 24.</li> </ul>
AY	Box 3b - Tax Rate	0.02	<ul style="list-style-type: none"> <li>Is required if Chapter 3 Exemption Code is entered.</li> <li>Should be one of the following: 0000 (00.00%) or .0200 (02.00%) or .0400 (04.00%) or .0490 (04.90%) or .0495 (04.95%) or .0500 (05.00%) or .0700 (07.00%) or .0800 (08.00%) or .1000 (10.00%) or .1200 (12.00%) or .1250 (12.50%) or .1400 (14.00%) or .1500 (15.00%) or .1750 (17.50%) or .2000 (20.00%) or .2100 (21.00%) or .2400 (24.00%) or .2500 (25.00%) or .2750 (27.50%) or .2800 (28.00%) or .3000 (30.00%) or .3700 (37.00%).</li> </ul>
AZ	Box 4a - Exemption code*	13	<ul style="list-style-type: none"> <li>Should be one of the following: 00, 13, 14, 15, 16, 17, 18, 19, 20, or 21.</li> </ul>
BA	Box 4b - Tax rate*	0.3	<ul style="list-style-type: none"> <li>Should be one of the following: .0000 (00.00%) or .3000 (30.00%)</li> </ul>

BB	Box 5 - Withholding Allowance	5000	<ul style="list-style-type: none"> <li>· \$0 to \$999,999,999,999,999</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>
BC	Box 6 - Net income	5000	<ul style="list-style-type: none"> <li>· \$0 to \$999,999,999,999,999</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>
BD	Box 7a - Federal tax withheld*	5000	<ul style="list-style-type: none"> <li>· \$0 to \$999,999,999,999,999</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>
BE	Box 7b - Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied	Y	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be entered as "Y" for Yes or "N" for No</li> </ul>
BF	Box 7c - Check if withholding occurred in subsequent year with respect to a partnership interest	Y	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be entered as "Y" for Yes or "N" for No</li> </ul>
BG	Box 7d - Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient	Y	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be entered as "Y" for Yes or "N" for No</li> </ul>
BH	Box 8 - Tax withheld by other agents*	5000	<ul style="list-style-type: none"> <li>· \$0 to \$999,999,999,999,999</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>
BI	Box 9 - Overwithheld tax repaid to recipient pursuant to adjustment procedures	5000	<ul style="list-style-type: none"> <li>· \$0 to \$999,999,999,999,999</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>
N/A	Box 10 - Total withholding credit*  Sum of boxes 7a and 8, minus box 9	N/A	<ul style="list-style-type: none"> <li>· Field is autosummed and can not be entered.</li> </ul>

BJ	Box 11 - Tax paid by withholding agent (amounts not withheld)		<ul style="list-style-type: none"> <li>· \$0 to \$999,999,999,999,999</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>
BK	Box 14a - Primary withholding agent's name (if applicable)	Johns Ralph Company	<ul style="list-style-type: none"> <li>· Length: Max 40 characters</li> <li>· May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&amp;), and apostrophe (')</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
BL	Box 14b - Primary withholding agent's EIN	12-2121212	<ul style="list-style-type: none"> <li>· Digits and dashes only</li> <li>· Business TINs (EIN) must be in XX-XXXXXXX format</li> </ul>
BM	Additional Primary withholding agent's Name	John and Dave	<ul style="list-style-type: none"> <li>· Should be a maximum of 75 characters.</li> <li>· Should only include the following characters: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and may not include leading space, trailing space, adjacent spaces, and other symbols.</li> </ul>
BN	Box 15 - Check if pro-rata basis reporting	Y	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be entered as "Y" for Yes or "N" for No</li> </ul>
BO	Box 15a - Intermediary or flow-through entity's EIN, if any	12-2121212	<ul style="list-style-type: none"> <li>· Digits and dashes only</li> <li>· Business TINs (EIN) must be in XX-XXXXXXX format</li> </ul>
BP	Box 15b - Ch. 3 status code	22	<ul style="list-style-type: none"> <li>· Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41</li> </ul>
BQ	Box 15c - Ch. 4 status code	50	<ul style="list-style-type: none"> <li>· Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50</li> </ul>
BR	Box 15d - Intermediary or flow-through entity's name	B	<ul style="list-style-type: none"> <li>· Should be "B" for Business Name or "I" for Individual Name.</li> </ul>
BS	Intermediary or flow-through entity's Business or Entity Name Line 1	Johns Pet Store	<ul style="list-style-type: none"> <li>· Required if Name Type = "B"</li> <li>· Length: Max 40 characters</li> <li>· May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&amp;), and apostrophe (')</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
BT	Intermediary or flow-through entity's Business or Entity Name Line 2		<ul style="list-style-type: none"> <li>· Length: Max 40 characters</li> <li>· May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&amp;), apostrophe ('), slash (/), and percent (%)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
BU	Intermediary or flow-through entity's First Name	John	<ul style="list-style-type: none"> <li>· Required if Name Type = "I"</li> <li>· Required if Last Name is filled out</li> <li>· Length: Max 10 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
BV	Intermediary or flow-through entity's Middle Name	James	<ul style="list-style-type: none"> <li>· Length: Max 10 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>

BW	Intermediary or flow-through entity's Last Name (Surname)	Finch	<ul style="list-style-type: none"> <li>· Required if Name Type = "I"</li> <li>· Required if First Name is filled out</li> <li>· Length: Max 10 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
BX	Intermediary or flow-through entity's Suffix	Sr.	<ul style="list-style-type: none"> <li>· Length: Max 5 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
BY	Additional Intermediary or flow-through entity's Name	John and Dave	<ul style="list-style-type: none"> <li>· Should be a maximum of 75 characters.</li> <li>· Should only include the following characters: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and may not include leading space, trailing space, adjacent spaces, and other symbols.</li> </ul>
BZ	Box 15e - Intermediary or flow-through entity's GIIN  Allowed special characters include the following: ! " # \$ % & ' ( ) * + , - . / : ; < > = ? @ {   } ~ £ ¤ Á É Í Ñ Ó × Ù Ü á é í ñ ó ú ü	123456.12345 .12.12.123	<ul style="list-style-type: none"> <li>· Should be a maximum of 19 characters.</li> <li>· 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.</li> </ul>
CA	Box 15f - Intermediary or flow-through entity's Country code	US	<ul style="list-style-type: none"> <li>· This country code is used for tax purposes</li> <li>Must be entered according to their designated country abbreviation</li> <li>· Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a></li> </ul>
CB	Box 15g - Foreign tax identification number, if any Allowed special characters include the following: ! " # \$ % & ' ( ) * + , - . / : ; < > = ? @ {   } ~ £ ¤ Á É Í Ñ Ó × Ù Ü á é í ñ ó ú ü	AUS1432-554	<ul style="list-style-type: none"> <li>· Should be a maximum of 50 characters.</li> <li>· 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.</li> </ul>
CC	Box 15h - Intermediary or flow-through entity Address (number and street)	1234 Midway Rd	<ul style="list-style-type: none"> <li>· Length: Max 35 characters</li> <li>· May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
N/A	Box 15i - Intermediary or flow-through entity City or town, state or province, country, ZIP or foreign postal code	N/A	<ul style="list-style-type: none"> <li>· Will not be filled in by the user. Compiled from address fields below.</li> </ul>



CD	[Domestic] [Intermediary or flow-through entity] City/Town [Foreign] [Intermediary or flow-through entity] City/Town	Dallas	<ul style="list-style-type: none"> <li>Length: Max 40 characters</li> <li>May only be alphabet characters and the following special characters: space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
CE	[Domestic] [Intermediary or flow-through entity] State/Territory [Foreign] [Intermediary or flow-through entity] State/Province/Territory	TX	<ul style="list-style-type: none"> <li>[Domestic]</li> <li>Must be entered as their 2 letter abbreviation</li> <li>Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> <li>[Foreign]</li> <li>Length: Max 17 characters</li> <li>Alpha-numeric characters (A-Z, 0-9) and spaces only</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
CF	Intermediary or flow-through entity's Country	US	<ul style="list-style-type: none"> <li>This country code is used for address purposes</li> <li>Must be entered according to their designated country abbreviation</li> <li>Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a></li> </ul>
CG	[Domestic] [Intermediary or flow-through entity] ZIP/Postal Code [Foreign] [Intermediary or flow-through entity] ZIP/Postal Code	12309	<ul style="list-style-type: none"> <li>[Domestic]</li> <li>Length: Exactly 5, 9 or 12 characters</li> <li>Digits only</li> <li>[Foreign]</li> <li>Length: Max 9 characters</li> <li>Alpha-numeric characters only (A-Z, 0-9)</li> </ul>
CH	Box 16a - Payer's name	B	Should be "B" for Business Name or "I" for Individual Name.
CI	Payer's Business or Entity Name Line 1	Johns Pet Store	<ul style="list-style-type: none"> <li>Required if Name Type = "B"</li> <li>Length: Max 40 characters</li> <li>May only contain alphabet letters, numbers, blank space ( ), and the following special characters: hyphen (-), pound (#), parentheses ( ), ampersand (&amp;), and apostrophe (')</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
CJ	Payer's Business or Entity Name Line 2		<ul style="list-style-type: none"> <li>Length: Max 40 characters</li> <li>May only contain alphabet letters, numbers, blank space ( ), and the following special characters: hyphen (-), pound (#), parentheses ( ), ampersand (&amp;), apostrophe ('), slash (/), and percent (%)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
CK	Payer's First Name	John	<ul style="list-style-type: none"> <li>Required if Name Type = "I"</li> <li>Required if Last Name is filled out</li> <li>Length: Max 10 characters</li> <li>May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
CL	Payer's Middle Name	James	<ul style="list-style-type: none"> <li>Length: Max 10 characters</li> <li>May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
CM	Payer's Last Name (Surname)	Finch	<ul style="list-style-type: none"> <li>Required if Name Type = "I"</li> <li>Required if First Name is filled out</li> <li>Length: Max 10 characters</li> <li>May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>

CN	Payer's Suffix	Sr.	<ul style="list-style-type: none"> <li>Length: Max 5 characters</li> <li>May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
CO	Additional Payer's Name	John and Dave	<ul style="list-style-type: none"> <li>Should be a maximum of 75 characters.</li> <li>Should only include the following characters: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and may not include leading space, trailing space, adjacent spaces, and other symbols.</li> </ul>
CP	Box 16b - Payer's TIN	123-231234	<ul style="list-style-type: none"> <li>Digits and dashes only</li> <li>Business TINs (EIN) must be in XX-XXXXXXX format</li> </ul>
CQ	Box 16c - Payer's GIIN (?) Allowed special characters include the following: ! " # \$ % & ' ( ) * + , - . / : ; < > = ? @ {   } ~ £ \$ Á É Í Ñ Ó × Ú Ü á é í ñ ó ú ü	123456.12345 .12.12.123	<ul style="list-style-type: none"> <li>Should be a maximum of 19 characters.</li> <li>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.</li> </ul>
CR	Box 16d - Ch. 3 status code	22	<ul style="list-style-type: none"> <li>Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41</li> </ul>
CS	Box 16e - Ch. 4 status code	50	<ul style="list-style-type: none"> <li>Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50</li> </ul>
CT	State 1 - Box 17c - Select the state that applies to this payer.	AL	<ul style="list-style-type: none"> <li>State 1 is required if one or more fields in that section are filled in.</li> <li>State 1's state, territory, province, and military equivalents should be entered as their 2 letter abbreviation</li> <li>Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> </ul>
CU	State 1 - Box 17a - State income tax withheld	100	<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>One or more payment amounts must be entered if State 1 is selected.</li> <li>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.</li> </ul>
CV	State 1 - Box 17b - State/Payer's State Number	AL100200300	<ul style="list-style-type: none"> <li>Should be a maximum of 24 characters.</li> <li>May not include spaces() or special characters (such as @, %, ^, etc.).</li> <li>Must be alpha-numeric characters.</li> </ul>
CW	State 1 - State Income	1200	<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
CX	State 1 - Local income tax withheld	250	<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>

CY	State 1 - Special Data Entries	Example Comment	<ul style="list-style-type: none"> <li>Length: Max 60 characters</li> <li>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.</li> <li>Allowed special characters include the following: !"#\$%&amp;'()*+,-./:;&lt;&gt;=?@{ }~£\$ÁÉÍÑÓ×ÚÜáéíñóúü</li> </ul>
CZ	State 2 - Select the state that applies to this payer.	AL	<ul style="list-style-type: none"> <li>State 2 is required if one or more fields in that section are filled in.</li> <li>State 2's state, territory, province, and military equivalents should be entered as their 2 letter abbreviation</li> <li>Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> </ul>
DA	State 2 - State Tax Withheld	100	<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>One or more payment amounts must be entered if State 2 is selected.</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
DB	State 2 - State/Payer state number	AL100200300	<ul style="list-style-type: none"> <li>Should be a maximum of 24 characters.</li> <li>May not include spaces() or special characters (such as @, %, ^, etc.).</li> <li>Must be alpha-numeric characters.</li> </ul>
DC	State 2 - State income	1200	<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
DD	State 2 - Local income tax withheld	250	<ul style="list-style-type: none"> <li>Should be between \$0 and \$999,999,999,999,999.</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
DE	State 2 - Special Data Entries	Example Comment	<ul style="list-style-type: none"> <li>Length: Max 60 characters</li> <li>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.</li> <li>Allowed special characters include the following: !"#\$%&amp;'()*+,-./:;&lt;&gt;=?@{ }~£\$ÁÉÍÑÓ×ÚÜáéíñóúü</li> </ul>