

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-A	
B	Tax Year	2022	
C	Lender TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Lender 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	Lender Name Type*	B	· Must be entered as "B" for Business Name or "I" for Individual
F	Lender 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	Lender 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	Lender 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	Lender Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Lender 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	Lender Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Lender Country*	US	· 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>
M	Lender 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	Lender Address Line 2		<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>
O	Lender 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>
P	Lender State/Province/Territory*	Texas (TX)	<p>[Domestic]</p> <ul style="list-style-type: none"> <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> </ul> <p>[Foreign]</p> <ul style="list-style-type: none"> <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>
Q	Lender ZIP/Postal Code*	12309	<p>[Domestic]</p> <ul style="list-style-type: none"> <li>Length: Exactly 5, 9 or 12 characters</li> <li>Digits only</li> </ul> <p>[Foreign]</p> <ul style="list-style-type: none"> <li>Length: Max 9 characters</li> <li>Alpha-numeric characters only (A-Z, 0-9)</li> </ul>
R	Lender Phone Type	D	<ul style="list-style-type: none"> <li>Must be entered as "D" for Domestic or "I" for International</li> </ul>
S	Lender Phone	2145555555	<ul style="list-style-type: none"> <li>Domestic Phone must be in one of the following formats: 1231231234, 123-123-1234, (123) 123-1234</li> <li>International Phone must be 15 digits or less and may only include the "+" symbol at the beginning</li> </ul>
T	Borrower TIN Type	SSN	<ul style="list-style-type: none"> <li>Required if Taxpayer ID Number is entered.</li> <li>Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"</li> </ul>
U	Borrower Taxpayer ID Number	123-23-1234	<ul style="list-style-type: none"> <li>Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format</li> <li>Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format</li> <li>Undeterminable TINs (UND) must be in XXXXXXXXXX format</li> </ul>
V	Borrower Name Type*	I	<ul style="list-style-type: none"> <li>Must be entered as "B" for Business Name or "I" for Individual</li> </ul>
W	Borrower Business or Entity Name Line 1	ABC123	<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>

X	Borrower 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>
Y	Borrower First Name	Sarah	<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 20 characters</li> <li>May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
Z	Borrower Middle Name	Jasmin	<ul style="list-style-type: none"> <li>Length: Max 20 characters</li> <li>May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
AA	Borrower 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 20 characters</li> <li>May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
AB	Borrower Suffix		<ul style="list-style-type: none"> <li>Length: Max 20 characters</li> <li>May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
AC	Borrower Country*	US	<ul style="list-style-type: none"> <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>
AD	Borrower Address Line 1*	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: <ul style="list-style-type: none"> <li>hyphen ( - )</li> <li>slash ( / )</li> <li>space ( )</li> </ul> </li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
AE	Borrower Address Line 2		<ul style="list-style-type: none"> <li>Length: Max 35 characters</li> <li>May only be alpha-numeric characters and the following special characters: <ul style="list-style-type: none"> <li>hyphen ( - )</li> <li>slash ( / )</li> <li>space ( )</li> </ul> </li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
AF	Borrower 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: <ul style="list-style-type: none"> <li>space ( )</li> </ul> </li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>

AG	Borrower State/Province/Territory*	TX	[Domestic] <ul style="list-style-type: none"> <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> </ul> [Foreign] <ul style="list-style-type: none"> <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>
AH	Borrower ZIP/Postal Code*	12309	[Domestic] <ul style="list-style-type: none"> <li>· Length: Exactly 5, 9 or 12 characters</li> <li>· Digits only</li> </ul> [Foreign] <ul style="list-style-type: none"> <li>· Length: Max 9 characters</li> <li>· Alpha-numeric characters only (A-Z, 0-9)</li> </ul>
AI	Office Code	1234	<ul style="list-style-type: none"> <li>· Length: Exactly 4 digits</li> </ul>
AJ	Form Account Number	1234	<ul style="list-style-type: none"> <li>· Length: Max 20 characters</li> <li>· May not be the same as the Payer or Recipient Taxpayer ID Number</li> </ul>
AK	Box 1 - Date of lender's acquisition or knowledge of abandonment*	01/14/2021	<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 format</li> </ul>
AL	Box 2 - Balance of principal outstanding*	2000	<ul style="list-style-type: none"> <li>· Should be between \$0 and \$999,999,999,999,999.</li> <li>· Cannot be negative</li> <li>· Must be 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>
AM	Box 4 - Fair market value of property	10000	<ul style="list-style-type: none"> <li>· Should be between \$0 and \$999,999,999,999,999.</li> <li>· Cannot be negative</li> <li>· Must be 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>
AN	Box 5 - If checked, the borrower was personally liable for repayment of the debt	Y	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be "Y" for Yes or "N" for No</li> </ul>
AO	Box 6 - Description of property*	Property was damaged.	<ul style="list-style-type: none"> <li>· Length: Max 100 characters</li> <li>· Any characters</li> </ul>