

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-LS	
B	Tax Year	2022	
C	Aquirer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Aquirer 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	Aquirer Name Type*	B	· Must be entered as "B" for Business Name or "I" for Individual
F	Aquirer 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	Aquirer 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	Aquirer 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	Aquirer Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Aquirer 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	Aquirer Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Aquirer 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	Aquirer 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	Aquirer 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	Aquirer 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	Aquirer 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	Aquirer 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	Aquirer Phone Type	D	<ul style="list-style-type: none"> Must be entered as "D" for Domestic or "I" for International
S	Aquirer 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	Payment 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	Payment 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 XXXXXXXXX format
V	Payment Recipient Name Type*	I	<ul style="list-style-type: none"> Must be entered as "B" for Business Name or "I" for Individual
W	Payment 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	Payment 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	Payment 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	Payment 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	Payment 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	Payment 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	Payment 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	Payment 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	Payment 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	Payment 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	Payment Recipient State/Province/Territory*	TX	<ul style="list-style-type: none"> [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	Payment 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)
AI	Office Code	1234	· Length: Exactly 4 digits
AJ	Policy Number*	1838101	· Length: Max 30 characters · Must be less than or equal to 30 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 Ê Ë Ì Ñ Ò Ó × Ù Ü á é í ñ ó ú ü
AK	Box 1 - Amount paid to payment recipient	2000	· 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.
AL	Box 2 - Date of sale	11/12/2022	· Length: Max 8 characters · Digits only · Date field must be in MM/DD/YYYY format
AM	Issuer's Name*	Brianna	· Length: Max 75 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
AN	Acquirer's Name	Hailey	· Length: Max 35 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AO	Acquirer's 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 · Acquirer address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1

AP	Acquirer's Address Line 1	123 Main St	<ul style="list-style-type: none"> · Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: special characters: hyphen (-) slash (/) single space () · Must be less than or equal to 35 characters · May not contain leading, trailing, and adjacent spaces · Acquirer address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1
AQ	Acquirer's Address Line 2		<ul style="list-style-type: none"> · Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: special characters: hyphen (-) slash (/) single space () · Must be less than or equal to 35 characters · May not contain leading, trailing, and adjacent spaces · Acquirer address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1
AR	Acquirer's City/Town	Arlington	<ul style="list-style-type: none"> · Length: Max 40 characters · May only be alpha-numeric characters and the following special characters: space () · Must be less than or equal to 40 characters · May not contain leading, trailing, and adjacent spaces · Acquirer address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1

AS	[Domestic] Acquirer's State/Territory [Foreign] Acquirer's State/Province/Territory	VA	<p>[Domestic]</p> <ul style="list-style-type: none"> · 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 <p>[Foreign]</p> <ul style="list-style-type: none"> · Length: Max 17 characters · Must be less than or equal to 17 characters · Must only be alpha numeric characters · May not contain leading, trailing, and adjacent spaces <p>· Acquirer address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1</p>
AT	Acquirer's ZIP/Postal Code	22201	<p>[Domestic]</p> <ul style="list-style-type: none"> · Length: Exactly 5, 7 or 9 characters · Digits only <p>[Foreign]</p> <ul style="list-style-type: none"> · Length: Max 9 characters · Alpha-numeric characters only <p>· Acquirer address fields are optional, but if filled in, domestic addresses must include Country, Address Line 1, City/Town, State/Province/Territory, and ZIP/Postal code. Foreign addresses must include Country and Address Line 1</p>
AU	Acquirer's Phone Type	I	<ul style="list-style-type: none"> · Length: Max 1 character · Must be "D" for Domestic or "I" for International
AV	Acquirer's Phone	2020381034	<p>[Domestic]</p> <ul style="list-style-type: none"> · Length: Exactly 10 characters · Digits only. <p>[Foreign]</p> <ul style="list-style-type: none"> · Length: Max. 16 characters (15 digits, 1 '+' symbol) · Digits only except one "+" symbol is allowed at the beginning