

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-K	
B	Tax Year	2022	
C	Filer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Filer 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	Filer Name Type*	B	· Must be entered as "B" for Business Name or "I" for Individual
F	Filer 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	Filer 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	Filer 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	Filer Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Filer 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	Filer Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Filer 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	Filer 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	Filer 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	Filer 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	Filer 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	Filer 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	Filer Phone Type	D	<ul style="list-style-type: none"> <li>· Must be entered as "D" for Domestic or "I" for International</li> </ul>
S	Filer 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	Filer Email Address	test@example.com	<ul style="list-style-type: none"> <li>· Email Address must be entered in the following example format: example@domain.com</li> </ul>
U	Payee 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>
V	Payee 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>
W	Payee Name Type*	I	<ul style="list-style-type: none"> <li>· Must be entered as "B" for Business Name or "I" for Individual</li> </ul>
X	Payee 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>
Y	Payee 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>

Z	Payee 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>
AA	Payee 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>
AB	Payee 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>
AC	Payee 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>
AD	Payee 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>
AE	Payee 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: hyphen ( - ) slash ( / ) space ( )</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AF	Payee 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>
AG	Payee 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>
AH	Payee State/Province/Territory*	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>

AI	Payee 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		· Length: Max 20 characters · May not be the same as the Payer or Recipient Taxpayer ID Number
AL	2nd TIN Notice		· Length: Max 1 character · Must enter "Y" for checked or "N" for unchecked.
AM	Check to indicate if FILER is a (an)	Payment settlement entity (PSE)	· Length: Max 1 character · Must be "P" for Payment settlement entity or "E" for Electronic Payment Facilitator/Other third party
AN	Check to indicate transactions reported are	Payment card	· Length: Max 1 character · Must be "P" for Payment or "T" for Third party
AO	Payment Settlement Entity (PSE) Name Line 1		· Length: Max 35 characters · Must be less than or equal to 35 characters. · May only contain alphanumeric characters, blanks, hyphens (-) and apostrophes (') · May not contain leading, trailing, and adjacent spaces
AP	Domestic or International Payment Settlement Entity (PSE) Phone Number	D	· Length: Max 1 character · Must be "D" for Domestic or "I" for International
AQ	Payment Settlement Entity (PSE) Phone Number International Number	000-123-1234	[Domestic] · Length: Max 10 - 30 characters · Digits only. [Foreign] · Length: Max. 16 characters (15 digits, 1 '+' symbol) · Digits only except one "+" symbol is allowed at the beginning
AR	Box 1a - Gross amount of payment card/third party network transactions	1500	· Length: Max 18 characters · Must be 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 1b - Card Not Present transactions		· Length: Max 18 characters · Must be 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 2 - Merchant category code	1234	· Length: Exactly 4 characters · Digits only
AU	Box 3 - Number of payment transactions	5	· Length: Max 10 characters · Digits only

AV	Box 4 - Federal income tax withheld		<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
AW	Box 5a - January	700	<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
AX	Box 5b - February		<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
AY	Box 5c - March		<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
AZ	Box 5d - April		<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
BA	Box 5e - May		<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
BB	Box 5f - June	500	<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
BC	Box 5g - July	300	<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
BD	Box 5h - August		<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
BE	Box 5i - September		<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>

BF	Box 5j - October		<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
BG	Box 5k - November		<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
BH	Box 5l - December		<ul style="list-style-type: none"> <li>· Length: Max 18 characters</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>
BI	Combined Federal/State Filing (CF/SF) Check all states that apply.	"AL,CA,DE"	<ul style="list-style-type: none"> <li>· Abbreviation must match a two-digit state abbreviation on the available state list.</li> <li>· Duplicate state abbreviations cannot be present in the same field.</li> <li>· State abbreviation list must be separated by commas and surrounded by quotation marks (" , ").</li> <li>· State abbreviation list is not case sensitive.</li> <li>· State abbreviations can be in any order.</li> <li>· Any number of spaces are allowed, spaces will be removed before reading the array.</li> </ul>
BJ	State 1	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>
BK	State 1 - State Tax Withheld	100	<ul style="list-style-type: none"> <li>· Currency values should be a maximum of 18 characters.</li> <li>· One or more payment amounts must be entered if State 1 is selected.</li> <li>· 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.</li> </ul>
BL	State 1 - State/Payer state number	AL100200300	<ul style="list-style-type: none"> <li>· State 1 Box 16 should be a maximum of 24 characters.</li> <li>· State 1 Box 16 - State/Payer's state number may not include spaces() or special characters (such as @, %, ^, etc.).</li> <li>· State 1 Box 16 must be alpha-numeric characters.</li> </ul>
BM	State 1 - State income	1200	<ul style="list-style-type: none"> <li>· Currency values should be a maximum of 18 characters.</li> <li>· 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.</li> </ul>
BN	State 1 - Local income tax withheld	250	<ul style="list-style-type: none"> <li>· Local income tax withheld should be a maximum of 18 characters.</li> <li>· 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.</li> </ul>
BO	State 1 - Special Data Entries	Example Comment	<ul style="list-style-type: none"> <li>· Length: Max 60 characters</li> <li>· Can only allow ASCII Characters 33 through 126 and these special characters [£\$ÁÉÍÑÓ×ÚÜáéíñóú].</li> </ul>

BP	State 2		<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>
BQ	State 2 - State Tax Withheld		<ul style="list-style-type: none"> <li>· Currency values should be a maximum of 18 characters.</li> <li>· One or more payment amounts must be entered if State 2 is selected.</li> <li>· Currency values should have no more than two digits after the decimal.</li> </ul> <p>Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.</p>
BR	State 2 - State/Payer state number		<ul style="list-style-type: none"> <li>· State 2 Box 16 should be a maximum of 24 characters.</li> <li>· State 2 Box 16 - State/Payer's state number may not include spaces() or special characters (such as @, %, ^, etc.).</li> <li>· State 2 Box 16 must be alpha-numeric characters.</li> </ul>
BS	State 2 - State income		<ul style="list-style-type: none"> <li>· Currency values should be a maximum of 18 characters.</li> <li>· Currency values should have no more than two digits after the decimal.</li> </ul> <p>Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.</p>
BT	State 2 - Local income tax withheld		<ul style="list-style-type: none"> <li>· Currency values should be a maximum of 18 characters.</li> <li>· Currency values should have no more than two digits after the decimal.</li> </ul> <p>Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.</p>
BU	State 2 - Special Data Entries		<ul style="list-style-type: none"> <li>· Length: Max 60 characters</li> <li>· Can only allow ASCII Characters 33 through 126 and these special characters [€\$ÁÉÍÑÓ×ÚÜáéíñóúü].</li> </ul>