Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-LS	
В	Tax Year	2022	
С	Aquirer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Aquirer Taxpayer	123-23-1234	· Digits and dashes only
	ID Number*		· Business TINs (EIN) must be in XX-XXXXXXX format
			· Individual TINs (SSN) must be in XXX-XX-XXXX format
E	Aquirer Name Type*	В	· Must be entered as "B" for Business Name or "I" for Individual
F	Aquirer Business	John Finch	· Required if Name Type = "B"
	or Entity Name	Company	· Length: Max 40 characters
	Line 1*		· 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		· Length: Max 40 characters
	or Entity Name		· May only contain alphabet letters, numbers, blank space (), and the
	Line 2		following special characters: hyphen (-), pound (#), parentheses (),
			ampersand (&), apostrophe ('), slash (/), and percent (%)
			· May not contain leading, trailing, and adjacent spaces
Н	Aquirer First	John	Required if Name Type = "I"
	Name		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	James	· Length: Max 20 characters
	Name		· May only contain alphabet letters, blanks () and hyphens (-)
			· May not contain leading, trailing, and adjacent spaces
J	Aquirer Last Name	Finch	Required if Name Type = "I"
	(Surname)		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
М	Aquirer Address	1234 Midway	· Length: Max 35 characters
	Line 1*	Rd	· 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		Langth: May 25 characters
N			· Length: Max 35 characters
	Line 2		· May only be alpha-numeric characters and the following special
			characters:
			hyphen (-)
			slash (/)
			space ()
			· May not contain leading, trailing, and adjacent spaces
0	Aquirer	Dallas	· Length: Max 40 characters
	City/Town*		· May only be alphabet characters and the following special characters:
			space ()
			· May not contain leading, trailing, and adjacent spaces
Р	Aquirer	Texas (TX)	[Domestic]
	State/Province/Te	, ,	· Must be entered as their 2 letter abbreviation
	rritory*		· Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-
	lincory		utl/zip_code_and_state_abbreviations.pdf
			[Foreign]
			· 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	12309	[Domestic]
	Code*		· Length: Exactly 5, 9 or 12 characters
			· Digits only
			[Foreign]
			· Length: Max 9 characters
			· Alpha-numeric characters only (A-Z, 0-9)
R	Aquirer Phone	D	· Must be entered as "D" for Domestic or "I" for International
	Туре		
S	Aquirer Phone	2145555555	· 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
Т	Aquirer Email	test@evamnl	· Email Address must be entered in the following example format:
'	Address	e.com	example@domain.com
U	Payment	SSN	Required if Taxpayer ID Number is entered.
ľ	Recipient TIN Type		• Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"
	Recipient fill Type		Must be entered as 33N , EIN , ATIN , ITIN , QI-EIN , OI OND
V	Payment	123-23-1234	· Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format
	Recipient		· Individual TINs (SSN, ITIN, ATIN) must be in XXX-XXXXX format
	Taxpayer ID		· Undeterminable TINs (UND) must be in XXXXXXXXXX format
	Number		onacterninable firts (0115) mast be in AAAAAAAA format
W	Payment	1	· Must be entered as "B" for Business Name or "I" for Individual
VV		[i wast be efficied as a for business Name of a for maividal
	Recipient Name		
v	Type*	A D C 1 2 2	Poguired if Name Type = "P"
Х	Payment	ABC123	Required if Name Type = "B"
	Recipient Business		· Length: Max 40 characters
	or Entity Name		· May only contain alphabet letters, numbers, blank space (), and the
	Line 1		following special characters: hyphen (-), pound (#), parentheses (),
			ampersand (&), and apostrophe (')
			· May not contain leading, trailing, and adjacent spaces

Υ	Payment		· Length: Max 40 characters
'	Recipient Business		· May only contain alphabet letters, numbers, blank space (), and the
	or Entity Name		following special characters: hyphen (-), pound (#), parentheses (),
	Line 2		ampersand (&), apostrophe ('), slash (/), and percent (%)
	Line 2		• May not contain leading, trailing, and adjacent spaces
Z	Payment	Sarah	Required if Name Type = "I"
	Recipient First	Saran	Required if Last Name is filled out
	Name		- Length: Max 20 characters
	Ivaille		• May only contain alphabet letters, blanks () and hyphens (-)
^ ^	Daymaant	la anain	May not contain leading, trailing, and adjacent spaces
AA	Payment Daislalla	Jasmin	· Length: Max 20 characters
	Recipient Middle		· May only contain alphabet letters, blanks () and hyphens (-)
	Name	F. 1	· May not contain leading, trailing, and adjacent spaces
AB	Payment	Finch	Required if Name Type = "I"
	Recipient Last		· Required if First Name is filled out
	Name (Surname)		· Length: Max 20 characters
			· May only contain alphabet letters, blanks () and hyphens (-)
			· May not contain leading, trailing, and adjacent spaces
AC	Payment		· Length: Max 20 characters
	Recipient Suffix		· May only contain alphabet letters, blanks () and hyphens (-)
			· May not contain leading, trailing, and adjacent spaces
AD	Payment	US	· Must be entered according to their designated country abbreviation
	Recipient		· Link to country abbreviations: https://www.irs.gov/e-file-
	Country*		providers/foreign-country-code-listing-for-modernized-e-file
ΑE	Payment	1234 Midway	· Length: Max 35 characters
	Recipient Address	Rd	· May only be alpha-numeric characters and the following special
	Line 1*		characters:
			hyphen (-)
			slash (/)
			space ()
			· May not contain leading, trailing, and adjacent spaces
AF	Payment		· Length: Max 35 characters
	Recipient Address		· May only be alpha-numeric characters and the following special
	Line 2		characters:
			hyphen (-)
			slash (/)
			space ()
			· May not contain leading, trailing, and adjacent spaces
AG	Payment	Dallas	· Length: Max 40 characters
	Recipient		· May only be alphabet characters and the following special characters:
	City/Town*		space ()
			May not contain leading, trailing, and adjacent spaces
АН	Payment	TX	[Domestic]
	Recipient		· Must be entered as their 2 letter abbreviation
	State/Province/Te		· Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-
	rritory*		utl/zip_code_and_state_abbreviations.pdf
	,		[Foreign]
			- Length: Max 17 characters
			· Alpha-numeric characters (A-Z, 0-9) and spaces only
			May not contain leading, trailing, and adjacent spaces
			I way not contain leading, training, and adjacent spaces

Al	Payment	12309	[Domestic]
	Recipient	12303	· Length: Exactly 5, 9 or 12 characters
	ZIP/Postal Code*		· Digits only
	Zir/rostai code		[Foreign]
			· Length: Max 9 characters
			· Alpha-numeric characters only (A-Z, 0-9)
			Alpha-humenc characters only (A-2, 0-5)
AJ	Office Code	1234	· Length: Exactly 4 digits
AK	Policy Number*	1838101	· Length: Max 30 characters
			· Must be less than or equal to 30 characters.
			· May only allow ASCII Characters 32 through 127 and these special
			characters [£§ÁÉÍÑÓ×ÚÜáéíñóúü]
AL	Box 1 - Amount	2000	· Length: Max 18 characters
	paid to payment		· Must be digits only except 1 decimal is allowed
	recipient		· 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.
AM	Box 2 - Date of	11/12/2022	· Length: Max 8 characters
	sale		· Digits only
			· Date field must be in MM/DD/YYYY format
AN	Issuer's Name*	Brianna	· Length: Max 75 characters
			· May 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
AO	Acquirer's Name	Hailey	· Length: Max 35 characters
		,	· May only contain alphabet letters, blanks () and hyphens (-)
			· May not contain leading, trailing, and adjacent spaces
A D	Assuring als County	LIC	Note that are transfer and according to the six decimated according to the variation
AP	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
10	A	422 Maria Ci	Line 1
AQ	Acquirer's Address	123 Main St	· Length: Max 35 characters
	Line 1		· May only be alpha-numeric characters and the following special
			characters:
			special characters:
			hyphen (-)
			slash (/)
		1	single space ()
		1	· 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		· Length: Max 35 characters
	Address Line 2		· 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
AS	Acquirer's	Arlington	· Length: Max 40 characters
	City/Town		· 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
AT	[Domestic]	VA	[Domestic]
	Acquirer's		· Length: Max 2 characters
	State/Territory		· Must be be entered as their 2 letter abbreviation.
	[Foreign]		· Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-
	Acquirer's		utl/zip_code_and_state_abbreviations.pdf
	State/Province/Te		
	rritory		[Foreign]
	·		· 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
			· 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

AU	Acquirer's	22201	[Domestic]
	ZIP/Postal Code		· Length: Exactly 5, 7 or 9 characters
			· Digits only
			[Foreign]
			· Length: Max 9 characters
			· Alpha-numeric characters only
			· 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
AV	Acquirer's Phone	I	· Length: Max 1 character
	Туре		· Must be "D" for Domestic or "I" for International
AW	Acquirer's Phone	2020381034	[Domestic] Length: Exactly 10 characters Digits only. [Foreign] Length: Max. 16 characters (15 digits, 1 '+' symbol) Digits only except one "+" symbol is allowed at the beginning