

| Column | Field (*required field) | Example Values | Formatting Guidelines |
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| A | Form Type | 1099-SB | |
| B | Tax Year | 2024 | |
| C | Issuer TIN Type* | SSN | · Must be entered as "SSN" and "EIN" |
| D | Issuer 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 | Issuer Name Type* | B | · Must be entered as "B" for Business Name or "I" for Individual |
| F | Issuer 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 | Issuer 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 | Issuer 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 | Issuer Middle Name | James | · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces |
| J | Issuer 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 | Issuer Suffix | | · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces |
| L | Issuer 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 | Issuer 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 |

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| N | Issuer 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 | Issuer 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 | Issuer 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 | Issuer 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 | Issuer Phone Type | D | <ul style="list-style-type: none"> Must be entered as "D" for Domestic or "I" for International |
| S | Issuer 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 | Seller 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 | Seller 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 XXXXXXXXXX format |
| V | Seller Name Type | I | <ul style="list-style-type: none"> Must be entered as "B" for Business Name or "I" for Individual |
| W | Seller 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 | Seller 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 |

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| Y | Seller 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 | Seller 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 | Seller 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 | Seller 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 | Seller 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 | Seller 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: hyphen (-) slash (/) space () · May not contain leading, trailing, and adjacent spaces |
| AE | Seller 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 |
| AF | Seller 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 |
| AG | Seller State/Province/Territory | TX | <ul style="list-style-type: none"> [Domestic] · 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] · Length: Max 17 characters · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces |

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| AH | Seller 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) · May not contain leading, trailing, and adjacent spaces |
| AI | Policy number* | 689087 | · 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 Ì Ñ Ó × Ú Û á é í ñ ó ú ü |
| AJ | Box 1 - Investment in Contract | 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. |
| AK | Box 2 - Surrender Amount | 450 | · 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 | Enter information if Issuer's Contact Information is different from ISSUER, leave blank if same. | N | N/A |
| AM | Issuer's Name | Tom | · Length: Max 35 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces |
| AN | Issuer'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 · 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 |

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| AO | Issuer'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: hyphen (-) slash (/) single space () · May not contain leading, trailing, and adjacent spaces · 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 | Issuer'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: hyphen (-) slash (/) single space () · May not contain leading, trailing, and adjacent spaces · 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 | Issuer'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 · 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 | Issuer'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. · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces <p>· 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> |

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| AS | Issuer's ZIP/Postal Code | 22201 | <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 <p>· 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 | Issuer's Phone Type | I | <ul style="list-style-type: none"> · Length: Max 1 character · Must be "D" for Domestic or "I" for International |
| AU | Issuer'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 |