

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-DA	
B	Tax Year	2025	
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: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file
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"> 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	Filer 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	Filer State/Province/Territory*	Texas (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
Q	Filer ZIP/Postal Code*	12309	<ul style="list-style-type: none"> [Domestic] Length: Exactly 5, 9 or 12 characters Digits only [Foreign] Length: Max 9 characters Alpha-numeric characters only (A-Z, 0-9)
R	Filer Phone Type	D	<ul style="list-style-type: none"> Must be entered as "D" for Domestic or "I" for International
S	Filer 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	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	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	Recipient Name Type*	I	<ul style="list-style-type: none"> Must be entered as "B" for Business Name or "I" for Individual
W	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	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	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	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	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	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	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	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	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	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	Recipient State/Province/Territory*	TX	[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	Recipient ZIP/Postal Code*	12309	[Domestic] <ul style="list-style-type: none"> · Length: Exactly 5, 9 or 12 characters · Digits only [Foreign] <ul style="list-style-type: none"> · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
AI	Office Code	1234	<ul style="list-style-type: none"> · Length: Exactly 4 digits
AJ	Form Account Number		<ul style="list-style-type: none"> · Length: Max 20 characters · May not be the same as the Filer or Recipient Taxpayer ID Number
AK	CUSIP number	100200123	<ul style="list-style-type: none"> · Length: Max 9 characters · Alphanumeric only (A-Z, 0-9), no other characters allowed. · The user will not be able to enter more than the maximum number of characters in this field
AL	Applicable checkbox on Form 8949	Code D	<ul style="list-style-type: none"> · Length: Max 1 character · Must be "A" for Code A, "B" for Code B, "D" for Code D, "E" for Code E, or "X" for Code X
AM	Box 1a - Code for digital asset*	ABC123456	<ul style="list-style-type: none"> · Length: Max 9 characters · May only include alphanumerics
AN	Box 1b - Name of digital asset*	ABC123	<ul style="list-style-type: none"> · Length: Max 35 characters · May only include special characters (space ()) and may not include leading or trailing spaces, or more than 1 space in a row
AO	Box 1c - Number of units*	20	<ul style="list-style-type: none"> · Length: Max 32 characters · Must have no more than 18 digits after the decimal · May not be zero
AP	Box 1d - Date acquired	200	<ul style="list-style-type: none"> · Length: Max 8 characters · Digits only · Date field must be in MM/DD/YYYY format · May not be a future date.
AQ	Box 1e - Date sold or disposed	11/12/2025	<ul style="list-style-type: none"> · Length: Max 8 characters · Digits only · Date field must be in MM/DD/YYYY format · Must fall within the tax year the form is being prepared for.
AR	Box 1f - Proceeds		<ul style="list-style-type: none"> · Should be between - \$999,999,999,999 and \$999,999,999,999. · Must be digits only except 1 decimal and 1 dash 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 1g - Cost or other basis		<ul style="list-style-type: none"> · 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.
AT	Box 1h - Accrued market discount		<ul style="list-style-type: none"> · 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.
AU	Box 1i - Wash sales loss disallowed	500	<ul style="list-style-type: none"> · 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.
AV	Box 2 - Check if basis reported to IRS	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
AW	Box 3a - Reported to IRS	G	<ul style="list-style-type: none"> · Length: Max 1 character · Must be "G" for Gross proceeds or "N" for Net proceeds
AX	Box 3b - Check if proceeds from:	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
AY	Box 4 - Federal income tax withheld	500	<ul style="list-style-type: none"> · 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.
AZ	Box 5 - Check if loss is not allowed based on amount in 1f	N	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
BA	Box 6 - Gross gain or loss:	S	<ul style="list-style-type: none"> · Length: Max 1 character · Must be either "S" for Short-term or "L" Long-term
BB	Box 6 - Check if all or a portion of the gain or loss may be ordinary	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
BC	Box 7 - Check if 1f is only cash	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
BD	Box 8 - Check if broker relied on customer-provided acquisition information	N	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
BE	Box 9 - Check if digital asset is a noncovered security	Y	<ul style="list-style-type: none"> · Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No

BF	Box 11a - Check if gross proceeds reported in 1f is an aggregate amount for	AL100200300	<ul style="list-style-type: none"> Length: Max 1 character Must be either "Q" for Qualifying Stablecoins or "S" Specified NFTs
BG	Box 11b - If 11a checked, number of transactions	1200	<ul style="list-style-type: none"> Should be between 0 and 999,999,999,999,999.
BH	Box 11c - For aggregate reporting of specified NFTs, aggregate gross proceeds reported in 1f that are attributable to first sales by creator or minter	250	<ul style="list-style-type: none"> 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.
BI	Box 12a - Number of units transferred in	Example Comment	<ul style="list-style-type: none"> Length: Max 32 characters Must have no more than 18 digits after the decimal May not be zero
BJ	Box 12b - If transferred in, provide transfer-in date		<ul style="list-style-type: none"> Length: Max 8 characters Digits only Date field must be in MM/DD/YYYY format May not be a future date.
BK	Combined Federal/State Filing (CF/SF)	"AL,CA,DE"	<ul style="list-style-type: none"> Abbreviation must match a two-digit state abbreviation on the available state list. Duplicate state abbreviations cannot be present in the same field. State abbreviation list must be separated by commas and surrounded by quotation marks (""). State abbreviation list is not case sensitive. State abbreviations can be in any order. Any number of spaces are allowed, spaces will be removed before reading the array.
BL	State 1 Box 14 - Select the state that applies to this payer	AL	<ul style="list-style-type: none"> State 1 is required if one or more fields in that section are filled in. State 1's state, territory, province, and military equivalents should 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
BM	Box 16 - State tax withheld	100	<ul style="list-style-type: none"> Should be between \$0 and \$999,999,999,999,999. Cannot be negative One or more payment amounts must be entered if State 1 is selected. 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.
BN	Box 15 - State/Payer's state number	AL100200300	<ul style="list-style-type: none"> Should be a maximum of 24 characters. May not include spaces() or special characters (such as @, %, ^, etc.). Must be alpha-numeric characters.

BO	State income	1200	<ul style="list-style-type: none"> 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.
BP	Local income tax withheld	250	<ul style="list-style-type: none"> 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.
BQ	Special Data Entries (?) Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ \$ Á É Í Ñ Ó × Ú Û á é í ñ ó ú ü	Example Comment	<ul style="list-style-type: none"> Length: Max 60 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 É Í Ñ Ó × Ú Û á é í ñ ó ú ü.
BR	State 2 Box 14 - Select the state that applies to this payer		<ul style="list-style-type: none"> State 2 is required if one or more fields in that section are filled in. State 2's state, territory, province, and military equivalents should 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
BS	Box 16 - State tax withheld	500	<ul style="list-style-type: none"> Should be between \$0 and \$999,999,999,999,999. Cannot be negative One or more payment amounts must be entered if State 2 is selected. 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.
BT	Box 15 - State/Payer's state number	AL100200300	<ul style="list-style-type: none"> Should be a maximum of 24 characters. May not include spaces() or special characters (such as @, %, ^, etc.). Must be alpha-numeric characters.
BU	State income	1200	<ul style="list-style-type: none"> 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.
BV	Local income tax withheld	250	<ul style="list-style-type: none"> 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.

BW	Special Data Entries (?) Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ \$ Á É Í Ñ Ó × Ü ä é í ñ ó ú ü	Example Comment	<ul style="list-style-type: none"> · Length: Max 60 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 É Í Ñ Ó × Ü ä é í ñ ó ú ü
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