

Form 1097-BTC (2025) — Bond Tax Credit

CSV Data Formatting Guide

Revised: 2026-05-26

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Issuer TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Issuer Taxpayer ID Number*	123231234	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated.
C	Issuer Business Name Line 1	John Finch Company	One of either Issuer Business Name or Issuer Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Issuer Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Issuer First Name	John	One of either Issuer Business Name or Issuer Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Issuer Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Issuer Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Issuer Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Issuer Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Issuer Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Issuer Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Issuer City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Issuer State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
N	Issuer ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Issuer Phone*	2145555555	Phone must be 10-20 digits.
P	Office Code	1234	This is an optional field. For users with multiple locations, this field may be used to identify the location of the office submitting the information returns. Office Code must be exactly 4 digits.

Col	Field (*required field)	Example Value	Formatting Guidelines
Q	Recipient TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND
R	Recipient Taxpayer ID Number*	123231234	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated. The composite Recipient TIN + Account Number must be unique
S	Recipient Account Number	AA1234	The account number is required if you have multiple accounts for a recipient for whom you are filing more than one Form 1097-BTC. Must be 20 characters or fewer. The composite Recipient TIN + Account Number must be unique
T	Recipient Business Name Line 1	Hello Mother Goose Inc	One of either Recipient Business Name or Recipient Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
U	Recipient Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Recipient First Name	John	One of either Recipient Business Name or Recipient Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
W	Recipient Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Recipient Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Recipient Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Recipient Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AA	Recipient Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AB	Recipient Address Line 2	Suite 21	Must be 35 characters or fewer.
AC	Recipient City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AD	Recipient State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
AE	Recipient ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AF	Form 1097-BTC issuer is*	I	Form 1097-BTC issuer should be either 'I' for Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported or 'E' for an Entity or a person that received or should have received a current year Form 1097-BTC and its distributing part or all of that credit to others. Allowed values: I, E

Col	Field (*required field)	Example Value	Formatting Guidelines
AG	Box 2a - Code	A	Must be entered as 'A' for account number, 'C' for CUSIP Number, or 'O' for Neither Account or CUSIP Number. Allowed values: A, C, O
AH	Box 2b - Unique Identifier		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 39 characters or fewer.
AI	Box 3 - Bond Type	101	Must be entered as '101' for Clean renewable energy bonds issued under section 54. Or '199' for all other bonds. Allowed values: 101, 199
AJ	Box 5a - January		Up to 2 decimal places. Range: 0 to 999,999,999
AK	Box 5b - February		Up to 2 decimal places. Range: 0 to 999,999,999
AL	Box 5c - March		Up to 2 decimal places. Range: 0 to 999,999,999
AM	Box 5d - April		Up to 2 decimal places. Range: 0 to 999,999,999
AN	Box 5e - May		Up to 2 decimal places. Range: 0 to 999,999,999
AO	Box 5f - June		Up to 2 decimal places. Range: 0 to 999,999,999
AP	Box 5g - July		Up to 2 decimal places. Range: 0 to 999,999,999
AQ	Box 5h - August		Up to 2 decimal places. Range: 0 to 999,999,999
AR	Box 5i - September		Up to 2 decimal places. Range: 0 to 999,999,999
AS	Box 5j - October		Up to 2 decimal places. Range: 0 to 999,999,999
AT	Box 5k - November		Up to 2 decimal places. Range: 0 to 999,999,999
AU	Box 5l - December		Up to 2 decimal places. Range: 0 to 999,999,999
AV	Box 6 - Comments		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 100 characters or fewer.