

Form 1099-B (2025) — Proceeds from Broker and Barter Exchange Transactions

CSV Data Formatting Guide

Revised: 2026-05-27

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Payer TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Payer 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	Payer Business Name Line 1	John Finch Company	One of either Payer Business Name or Payer Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Payer Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Payer First Name	John	One of either Payer Business Name or Payer Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Payer Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Payer Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Payer Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Payer Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Payer Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Payer Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Payer City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Payer 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	Payer ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Payer 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.

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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 1099-B. 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	2nd TIN Notice	Y	Valid values: 1, X, Y, or TRUE
AG	CUSIP number	100200123	CUSIP (Committee on Uniform Security Identification Procedures) Number Must contain only letters (A-Z) and numbers (0-9). Must be 9 characters or fewer.

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AH	FATCA Filing Requirements	Y	Valid values: 1, X, Y, or TRUE
AI	Applicable checkbox on Form 8949	B	Allowed values: A, B, D, E, X
AJ	Box 1a - Description of property		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 100 characters or fewer.
AK	Box 1b - Date acquired	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AL	Box 1c - Date sold or disposed	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AM	Box 1d - Proceeds		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AN	Box 1e - Cost or other basis		Up to 2 decimal places. Range: 0 to 999,999,999
AO	Box 1f - Accrued market discount		Up to 2 decimal places. Range: 0 to 999,999,999
AP	Box 1g - Wash sale loss disallowed		Up to 2 decimal places. Range: 0 to 999,999,999
AQ	Box 2 - Type of Gain or Loss	S	Must be either 'S' for Short-term or 'L' Long-term Allowed values: S, L
AR	Box 2 - Check if all or a portion of the gain or loss may be ordinary	Y	Valid values: 1, X, Y, or TRUE
AS	Box 3 - Check if Proceeds are from	C	Must be 'C' for Collectibles and 'Q' for QOF Allowed values: C, Q
AT	Box 4 - Federal income tax withheld		Up to 2 decimal places. Range: 0 to 999,999,999
AU	Box 5 - Noncovered security	Y	Valid values: 1, X, Y, or TRUE
AV	Box 6 - Reported to IRS	G	Must be 'G' for Gross proceeds and 'N' for Net proceeds Allowed values: G, N
AW	Box 7 - Loss not allowed based on amount in 1d	Y	Valid values: 1, X, Y, or TRUE
AX	Box 8 - Profit or (loss) realized in 2025 on closed contracts		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AY	Box 9 - Unrealized profit or (loss) on open contracts-12/31/2024		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AZ	Box 10 - Unrealized profit or (loss) on open contracts-12/31/2025		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
BA	Box 11 - Aggregate profit or (loss) on contracts		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
BB	Box 12 - Basis reported to IRS	Y	Valid values: 1, X, Y, or TRUE
BC	Box 13 - Bartering		Up to 2 decimal places. Range: 0 to 999,999,999
BD	State 1 - State Code	AZ	Must be a valid 2-character US state/territory code (e.g., NY, TX)

Col	Field (*required field)	Example Value	Formatting Guidelines
BE	State 1 - State/Payer state number		Must be 25 characters or fewer.
BF	State 1 - State Income		Up to 2 decimal places. Range: 0 to 999,999,999
BG	State 1 - State Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999
BH	State 2 - State Code	AZ	Must be a valid 2-character US state/territory code (e.g., NY, TX)
BI	State 2 - State/Payer state number		Must be 25 characters or fewer.
BJ	State 2 - State Income		Up to 2 decimal places. Range: 0 to 999,999,999
BK	State 2 - State Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999