

Form 1099-CAP (2025) — Changes in Corporate Control and Capital Structure

CSV Data Formatting Guide

Revised: 2026-05-27

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Corporation TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Corporation 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	Corporation Business Name Line 1	John Finch Company	One of either Corporation Business Name or Corporation Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Corporation Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Corporation First Name	John	One of either Corporation Business Name or Corporation Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Corporation Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Corporation Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Corporation Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Corporation Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Corporation Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Corporation Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Corporation City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Corporation 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	Corporation ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Corporation 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	Shareholder TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND
R	Shareholder 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 Shareholder TIN + Account Number must be unique
S	Shareholder Account Number	AA1234	The account number is required if you have multiple accounts for a shareholder for whom you are filing more than one Form 1099-CAP. Must be 20 characters or fewer. The composite Shareholder TIN + Account Number must be unique
T	Shareholder Business Name Line 1	Hello Mother Goose Inc	One of either Shareholder Business Name or Shareholder Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
U	Shareholder Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Shareholder First Name	John	One of either Shareholder Business Name or Shareholder Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
W	Shareholder Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Shareholder Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Shareholder Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Shareholder Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AA	Shareholder Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AB	Shareholder Address Line 2	Suite 21	Must be 35 characters or fewer.
AC	Shareholder City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AD	Shareholder 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	Shareholder ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AF	Box 1 - Date of sale or exchange	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AG	Box 2 - Aggregate amount received	\$2,000	Up to 2 decimal places. Range: 0 to 999,999,999

Col	Field (*required field)	Example Value	Formatting Guidelines
AH	Box 3 - Number of shares exchanged	10000	Range: 0 to 9,999,999,999,999
AI	Box 4 - Classes of stock exchange	C	Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 10 characters or fewer.