

Form 1099-DA (2025) — Digital Asset Proceeds From Broker Transactions

CSV Data Formatting Guide

Revised: 2026-05-27

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Filer TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Filer 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	Filer Business Name Line 1	John Finch Company	One of either Filer Business Name or Filer Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Filer Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Filer First Name	John	One of either Filer Business Name or Filer Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Filer Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Filer Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Filer Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Filer Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Filer Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Filer Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Filer City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Filer 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	Filer ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Filer 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 1099-DA. 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.

Col	Field (*required field)	Example Value	Formatting Guidelines
AH	Applicable checkbox on Form 8949	G	Allowed values: G, H, J, K, Y
AI	Box 1a - Code for digital asset*	ABC123456	Must contain only letters (A-Z) and numbers (0-9). Must be 9 characters or fewer.
AJ	Box 1b - Name of digital asset*		Must be 35 characters or fewer.
AK	Box 1c - Number of units*		Must be a positive number with up to 32 integer digits and up to 18 decimal places.
AL	Box 1d - Date acquired	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AM	Box 1e - Date sold or disposed	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AN	Box 1f - Proceeds		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AO	Box 1g - Cost or other basis		Up to 2 decimal places. Range: 0 to 999,999,999
AP	Box 1h - Accrued market discount		Up to 2 decimal places. Range: 0 to 999,999,999
AQ	Box 1i - Wash sales loss disallowed		Up to 2 decimal places. Range: 0 to 999,999,999
AR	Box 2 - Check if basis reported to IRS	Y	Valid values: 1, X, Y, or TRUE
AS	Box 3a - Reported to IRS	G	Must be 'G' for Gross proceeds or 'N' for Net proceeds Allowed values: G, N
AT	Box 3b - Check if proceeds from a qualified opportunity fund (QOF)	Y	Valid values: 1, X, Y, or TRUE
AU	Box 4 - Federal income tax withheld		Up to 2 decimal places. Range: 0 to 999,999,999
AV	Box 5 - Check if loss is not allowed based on amount in 1f	Y	Valid values: 1, X, Y, or TRUE
AW	Box 6 - Type of Gain or Loss	S	Must be either 'S' for Short-term or 'L' Long-term Allowed values: S, L
AX	Box 6 - Check if all or a portion of the gain or loss may be ordinary	Y	Valid values: 1, X, Y, or TRUE
AY	Box 7 - Check if 1f is only cash	Y	Valid values: 1, X, Y, or TRUE
AZ	Box 8 - Check if broker relied on customer-provided acquisition information	Y	Valid values: 1, X, Y, or TRUE
BA	Box 9 - Check if digital asset is a noncovered security	Y	Valid values: 1, X, Y, or TRUE
BB	Box 11a - Gross proceeds reported in 1f is an aggregate amount for	Q	Must be either 'Q' for Qualifying Stablecoins or 'S' Specified NFTs Allowed values: Q, S
BC	Box 11b - If 11a checked, number of transactions		Whole numbers only. Range: 0 to 999,999,999,999,999

Col	Field (*required field)	Example Value	Formatting Guidelines
BD	Box 11c - Aggregate gross proceeds of specified NFTs		Up to 2 decimal places. Range: 0 to 999,999,999
BE	Box 12a - Number of units transferred in		Must be a positive number with up to 32 integer digits and up to 18 decimal places.
BF	Box 12b - If transferred in, provide transfer-in date	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
BG	State 1 - State Code	AZ	Must be a valid 2-character US state/territory code (e.g., NY, TX)
BH	State 1 - State/Filer state number		Must be 25 characters or fewer.
BI	State 1 - State Income		Up to 2 decimal places. Range: 0 to 999,999,999
BJ	State 1 - State Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999
BK	State 2 - State Code	AZ	Must be a valid 2-character US state/territory code (e.g., NY, TX)
BL	State 2 - State/Filer state number		Must be 25 characters or fewer.
BM	State 2 - State Income		Up to 2 decimal places. Range: 0 to 999,999,999
BN	State 2 - State Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999