

Form 1099-PATR (2025) — Taxable Distributions Received From Cooperatives

CSV Data Formatting Guide

Revised: 2026-05-26

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-PATR. 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	Box 1 - Patronage dividends		Up to 2 decimal places. Range: 0 to 999,999,999
AH	Box 2 - Nonpatronage distributions		Up to 2 decimal places. Range: 0 to 999,999,999

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AI	Box 3 - Per-unit retain allocations		Up to 2 decimal places. Range: 0 to 999,999,999
AJ	Box 4 - Federal income tax withheld		Up to 2 decimal places. Range: 0 to 999,999,999
AK	Box 5 - Redeemed nonqualified notices		Up to 2 decimal places. Range: 0 to 999,999,999
AL	Box 6 - Section 199A(g) deduction		Up to 2 decimal places. Range: 0 to 999,999,999
AM	Box 7 - Qualified payments (Sections 199A(b)(7))		Up to 2 decimal places. Range: 0 to 999,999,999
AN	Box 8 - Section 199A(a) qualified items		Up to 2 decimal places. Range: 0 to 999,999,999
AO	Box 9 - Section 199A(a) SSTB items		Up to 2 decimal places. Range: 0 to 999,999,999
AP	Box 10 - Investment credit		Up to 2 decimal places. Range: 0 to 999,999,999
AQ	Box 11 - Work opportunity credit		Up to 2 decimal places. Range: 0 to 999,999,999
AR	Box 12 - Form 8844 credit amount		Up to 2 decimal places. Range: 0 to 999,999,999
AS	Box 12 - Form 8896 credit amount		Up to 2 decimal places. Range: 0 to 999,999,999
AT	Box 12 - Form 8941 credit amount		Up to 2 decimal places. Range: 0 to 999,999,999
AU	Box 12 - Form 8932 credit amount		Up to 2 decimal places. Range: 0 to 999,999,999
AV	Box 12 - EPA sulfur regulations deduction amount		Up to 2 decimal places. Range: 0 to 999,999,999
AW	Box 12 - Form 8864 credit amount		Up to 2 decimal places. Range: 0 to 999,999,999
AX	Box 13 - Specified cooperatives	Y	Valid values: 1, X, Y, or TRUE
AY	State 1 - State Code	AZ	Must be a valid 2-character US state/territory code (e.g., NY, TX)
AZ	State 1 - State/Payer state number		Must be 25 characters or fewer.
BA	State 1 - State Income		Up to 2 decimal places. Range: 0 to 999,999,999
BB	State 1 - State Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999
BC	State 2 - State Code	AZ	Must be a valid 2-character US state/territory code (e.g., NY, TX)
BD	State 2 - State/Payer state number		Must be 25 characters or fewer.
BE	State 2 - State Income		Up to 2 decimal places. Range: 0 to 999,999,999
BF	State 2 - State Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999