Form 1099-R (2025) — Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IR

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-R. 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	Box 1 - Gross distribution		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AG	Box 2a - Taxable amount		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AH	Box 2b - Taxable amount not determined	Y	Valid values: 1, X, Y, or TRUE

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AI	Box 2b - Total distribution	Y	Valid values: 1, X, Y, or TRUE
AJ	Box 3 - Capital gain (included in box 2a)		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AK	Box 4 - Federal income tax withheld		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AL	Box 5 - Employee contributions/Designated Roth contributions or insurance premiums		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AM	Box 6 - Net unrealized appreciation in employer's securities		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AN	Box 7 - Distribution code(s)*	1D	Must be a valid Distribution Code
AO	IRA/SEP/SIMPLE	Y	Valid values: 1, X, Y, or TRUE
AP	Box 8 - Other ($)		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AQ	Box 8 - Other (%)		Must be a decimal between 0 and 1 with up to 5 decimal places (e.g. 0.25000). Up to 5 decimal places. Range: 0 to 1
AR	Box 9a - Your percentage of total distribution		Must be a decimal between 0 and 1 with up to 5 decimal places (e.g. 0.25000). Up to 5 decimal places. Range: 0 to 1
AS	Box 9b - Total employee contributions		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AT	Box 10 - Amount allocable to IRR within 5 years		Up to 2 decimal places. Range: -999,999,999 to 999,999,999
AU	Box 11 - 1st year of designated Roth contributions		Must be a valid 4-digit year.
AV	FATCA Filing Requirements	Y	Valid values: 1, X, Y, or TRUE
AW	Box 13 - Date of Payment	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AX	State 1 - State Code	AZ	Must be a valid 2-character US state/territory code (e.g., NY, TX)
AY	State 1 - State/Payer state number		Must be 25 characters or fewer.
AZ	State 1 - State Income		Up to 2 decimal places. Range: 0 to 999,999,999
BA	State 1 - State Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999
BB	State 2 - State Code	AZ	Must be a valid 2-character US state/territory code (e.g., NY, TX)
BC	State 2 - State/Payer state number		Must be 25 characters or fewer.
BD	State 2 - State Income		Up to 2 decimal places. Range: 0 to 999,999,999
BE	State 2 - State Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999