

Form 1099-S (2025) — Proceeds from Real Estate 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	Transferor TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND
R	Transferor 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 Transferor TIN + Account Number must be unique
S	Transferor Account Number	AA1234	The account number is required if you have multiple accounts for a transferor for whom you are filing more than one Form 1099-S. Must be 20 characters or fewer. The composite Transferor TIN + Account Number must be unique
T	Transferor Business Name Line 1	Hello Mother Goose Inc	One of either Transferor Business Name or Transferor Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
U	Transferor Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Transferor First Name	John	One of either Transferor Business Name or Transferor Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
W	Transferor Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Transferor Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Transferor Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Transferor Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AA	Transferor Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AB	Transferor Address Line 2	Suite 21	Must be 35 characters or fewer.
AC	Transferor City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AD	Transferor 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	Transferor 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 - Date of closing	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100

Col	Field (*required field)	Example Value	Formatting Guidelines
AH	Box 2 - Gross proceeds		Up to 2 decimal places. Range: 0 to 999,999,999
AI	Box 3 - Address or Legal Description		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 100 characters or fewer.
AJ	Box 4 - Check here if the transferor received or will receive property or services (other than cash or notes) as part of the consideration	Y	Valid values: 1, X, Y, or TRUE
AK	Box 5 - Check here if the transferor is a foreign person (nonresident alien or foreign partnership or foreign estate or foreign trust)	Y	Valid values: 1, X, Y, or TRUE
AL	Box 6 - Buyer's part of real estate tax		Up to 2 decimal places. Range: 0 to 999,999,999