

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-LTC	
B	Tax Year	2022	
C	Payer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Payer Taxpayer ID Number*	123-23-1234	· Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format · Individual TINs (SSN) must be in XXX-XX-XXXX format
E	Payer Name Type*	B	· Must be entered as "B" for Business Name or "I" for Individual
F	Payer Business or Entity Name Line 1*	John Finch Company	· Required if Name Type = "B" · Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (') · May not contain leading, trailing, and adjacent spaces
G	Payer Business or Entity Name Line 2		· Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%) · May not contain leading, trailing, and adjacent spaces
H	Payer First Name	John	· Required if Name Type = "I" · Required if Last Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
I	Payer Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Payer Last Name (Surname)	Finch	· Required if Name Type = "I" · Required if First Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
K	Payer Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Payer Country*	US	· Must be entered according to their designated country abbreviation · Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file
M	Payer Address Line 1*	1234 Midway Rd	· Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space () · May not contain leading, trailing, and adjacent spaces

N	Payer Address Line 2		<ul style="list-style-type: none"> Length: Max 35 characters May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space () May not contain leading, trailing, and adjacent spaces
O	Payer City/Town*	Dallas	<ul style="list-style-type: none"> Length: Max 40 characters May only be alphabet characters and the following special characters: space () May not contain leading, trailing, and adjacent spaces
P	Payer State/Province/Territory*	Texas (TX)	[Domestic] <ul style="list-style-type: none"> Must be entered as their 2 letter abbreviation Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf [Foreign] <ul style="list-style-type: none"> Length: Max 17 characters Alpha-numeric characters (A-Z, 0-9) and spaces only May not contain leading, trailing, and adjacent spaces
Q	Payer ZIP/Postal Code*	12309	[Domestic] <ul style="list-style-type: none"> Length: Exactly 5, 9 or 12 characters Digits only [Foreign] <ul style="list-style-type: none"> Length: Max 9 characters Alpha-numeric characters only (A-Z, 0-9)
R	Payer Phone Type	D	<ul style="list-style-type: none"> Must be entered as "D" for Domestic or "I" for International
S	Payer Phone	2145555555	<ul style="list-style-type: none"> Domestic Phone must be in one of the following formats: 1231231234, 123-123-1234, (123) 123-1234 International Phone must be 15 digits or less and may only include the "+" symbol at the beginning
T	Policyholder TIN Type	SSN	<ul style="list-style-type: none"> Required if Taxpayer ID Number is entered. Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"
U	Policyholder TaxPayer ID Number	123-23-1234	<ul style="list-style-type: none"> Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format Undeterminable TINs (UND) must be in XXXXXXXXXX format
V	Policyholder Name Type	I	<ul style="list-style-type: none"> Must be entered as "B" for Business Name or "I" for Individual
W	Policyholder Business or Entity Name Line 1	ABC123	<ul style="list-style-type: none"> Required if Name Type = "B" Length: Max 40 characters May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (') May not contain leading, trailing, and adjacent spaces
X	Policyholder Business or Entity Name Line 2		<ul style="list-style-type: none"> Length: Max 40 characters May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%) May not contain leading, trailing, and adjacent spaces

Y	Policyholder First Name	Sarah	<ul style="list-style-type: none"> · Required if Name Type = "I" · Required if Last Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
Z	Policyholder Middle Name	Jasmin	<ul style="list-style-type: none"> · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AA	Policyholder Last Name (Surname)	Finch	<ul style="list-style-type: none"> · Required if Name Type = "I" · Required if First Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AB	Policyholder Suffix		<ul style="list-style-type: none"> · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AC	Policyholder Country	US	<ul style="list-style-type: none"> · Must be entered according to their designated country abbreviation · Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file
AD	Policyholder Address Line 1	1234 Midway Rd	<ul style="list-style-type: none"> · Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space () · May not contain leading, trailing, and adjacent spaces
AE	Policyholder Address Line 2		<ul style="list-style-type: none"> · Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space () · May not contain leading, trailing, and adjacent spaces
AF	Policyholder City/Town	Dallas	<ul style="list-style-type: none"> · Length: Max 40 characters · May only be alphabet characters and the following special characters: space () · May not contain leading, trailing, and adjacent spaces
AG	Policyholder State/Province/Territory	TX	<ul style="list-style-type: none"> [Domestic] · Must be entered as their 2 letter abbreviation · Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf [Foreign] · Length: Max 17 characters · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces

AH	Policyholder ZIP/Postal Code	12309	[Domestic] · Length: Exactly 5, 9 or 12 characters · Digits only [Foreign] · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
AI	Office Code	1234	· Length: Exactly 4 digits
AJ	Form Account Number	ABC12345	· Length: Max 20 characters · May not be the same as the Payer or Recipient Taxpayer ID Number
AK	Box 1 - Gross long-term care benefits paid	\$3464.75	· Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AL	Box 2 - Accelerated death benefits	\$500	· Should be between \$0 and \$999,999,999,999,999. · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AM	Box 3 - Per diem/Reimbursed amount	\$235.64	· Length: Max 1 character · Must be "P" for Per Diem or "R" for Reimbursed
AN	Insured's TIN Type*	SSN	· Length: Max 1 character · Must be "SSN" for Individual or "EIN" for Business
AO	Insured's Taxpayer ID Number*	233-33-5562	· Length: Exactly 9 characters · Must be 9 characters and may not contain any special characters. · Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format. · Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format. · Undeterminable TINs (UND) must be in XXXXXXXXXX format.
AP	First Name*	Jonathan	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AQ	Middle Name	Bryan	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AR	Last Name (Surname)*	Finch	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AS	Suffix	Dr	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AT	Country*	US	· Must be entered according to their designated country abbreviation. · Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file

AU	Address Line 1*	1234 Midway Rd	<ul style="list-style-type: none"> · Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) single space () · Must be less than or equal to 35 characters · May not contain leading, trailing, and adjacent spaces
AV	Address Line 2		<ul style="list-style-type: none"> · Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) single space () · Must be less than or equal to 40 characters · May not contain leading, trailing, and adjacent spaces
AW	City/Town*	Dallas	<ul style="list-style-type: none"> · Length: Max 40 characters · May only be alphabet characters and the following special characters: space () · Must be less than or equal to 40 characters · May not contain leading, trailing, and adjacent spaces
AX	State/Province/Territory*	TX	<p>[Domestic]</p> <ul style="list-style-type: none"> · Length: Max 2 characters · Must be entered as their 2 letter abbreviation. · Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf <p>[Foreign]</p> <ul style="list-style-type: none"> · Length: Max 17 characters · Must be less than or equal to 17 characters. · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces
AY	ZIP/Postal Code*	12309	<p>[Domestic]</p> <ul style="list-style-type: none"> · Length: Exactly 5, 9 or 12 characters · Digits only <p>[Foreign]</p> <ul style="list-style-type: none"> · Length: Max 9 characters · Alpha-numeric characters only
AZ	Box 4 - Qualified contract	Yes	<ul style="list-style-type: none"> · Length: Max 1 character · Must be "Y" for Yes or "N" for No
BA	Box 5 - Chronically ill/Terminally ill	C	<ul style="list-style-type: none"> · Length: Max 1 character · Must be "C" for Chronically Ill or "T" for Terminally Ill

BB	Box 5 - Date Certified*	03/22/2021	<ul style="list-style-type: none">· Is a required field· Length: Max 8 characters· Digits only· Will be automatically be put into MM/DD/YYYY format as the user types.· The user will not be able to enter more than the maximum number of characters in this field.· If no radio button is selected, the date must be the form's tax year or the previous tax year.· If Chronically Ill is selected, the date must be the form's tax year or past tax year.· If Terminally Ill, the date must be the form's tax year.
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