

Position	Element name	Length	Remarks	Field Edits
1	Taxpayer Type	1	Specifies whether the taxpayer filing for protection of their refund claim is a business or individual	Must be 'B' for business or 'I' for individual
2	Separator	1	Must be a comma character	Must be a comma character
3-13	Taxpayer ID	11	SSN of the individual, or EIN of the business taxpayer filing for protection of their refund claim	Must be all letters or numbers
14	Separator	1	Must be a comma character	Must be a comma character
15-44	Taxpayer Name	30	Legal name of taxpayer	18-47
45	Separator	1	Must be a comma character	Must be a comma character
46	Refund Claim Protection Indicator	1	Indicates whether the taxpayer is filing for protection of their refund claim	Must be 'Y' for yes