Bulk Upload Instructions

Form 1098-T - Payer and Recipient Information with form data

Tax year: **2024**

Last updated: **Version 1.2 (Dec 14, 2024)**

General Instructions

1. **File Format:** Ensure the file is saved as .CSV (Comma-Separated Values). Other formats like .xls or .xlsx are not supported.
2. **File Size:** The file size should not exceed the specified limit (e.g., 15 MB). Split large files into smaller ones if necessary.
3. **Row Limit:** Rows exceeding 20,000 entries should be split into multiple files to ensure smooth processing.
4. **Encoding:** Use UTF-8 encoding to avoid errors with special characters or unsupported languages.
5. **Mandatory Fields:** Fields marked as required or mandatory must be filled for every record.
6. **Empty Fields:** If a value is not applicable, leave the field blank rather than using placeholders like "N/A" or "NULL."
7. **Special Characters in Values:** If any of the values contain special characters like commas, enclose them in double quotes (e.g., "O'Brien", "Smith & Co.", "Brown, Davis & Partners").
8. **Headers & Column Order:**
   - Headers can be edited as per the need since we are mapping based on the position.
   - Do not change the order of columns if the system maps data based on column position..
9. **Duplicate Records:** Remove duplicate rows to ensure each record is unique.
10. **Predefined Values:** For dropdown or fixed-choice fields, use values exactly as defined in the template instruction.
11. **Special Characters:**
    - Restricted characters: < > ; { } [ ] _ \ ! : ? = .
    - These characters will be removed before upload.
    - If any text has a dot followed by letters, a space will be added after the dot.

Field Name	Description	Maximum Length	Allowed Input Characters
Filer reference number	The filer reference number is a unique identifier assigned to each filer (business).	50	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Filer EIN*	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary (working) residents. The acceptable formats are 22-5454665, 234-54-5434, 898765463.	11	Numbers Allowed special character is - EIN is allowed with or without hyphen
If the type of TIN is individual TIN (SSN,ITIN,ATIN and Other), First name and Last name fields are mandatory.			
Filer name*	Filer name refers to the name of the entity or business responsible for making payments.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Filer DBA/trade name	The registered name under which a business operates and conducts its affairs, distinct from its legal or registered name.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? = If you have multiple trade names seperate them with a comma.
Filer country*	Enter the Country or Country Code as per the IRS standards. Refer to IRS Country Codes	27	Alphabets **Note**: If left blank, it will be considered as "US".
Filer address line 1*	Enter the primary street address for the filer's residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

Filer address line 2	Optional field for additional address details such as apartment, suite, unit, or building number.	46	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Filer city/town*	The municipality or urban area where the filer resides or conducts business.	50	Alphabets and Numbers Allowed special characters only . ' -
Filer state/province/territory*	State/province/territory in which the filer resides or conducts business.	50	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Filer ZIP code/postal code*	If the filer is from the US, the zip code must be filled out. Otherwise, the postal code should be provided.	16	US: Numbers - 5 digits, plus an optional 4 digits (ZIP+4 format). Foreign: Up to 16 characters allowed. Special character allowed hyphen (-) slash (/).
Filer email address	Enter the filer's email address	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Filer phone number*	Enter the filer's phone number	15	Numbers Allowed special characters are + - ( ) and spaces
Group names	Enter the group name you want to assign to this filer.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student reference number	The student reference number is a unique identifier assigned to each student.	50	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

Student type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the student.	16	Allowed values are 1, 2, 3, 4, 5, 10, EIN, SSN, ITIN, ATIN, Others 1 = EIN 2 = SSN 3 = ITIN 4 = ATIN 5 = TIN not provided 10 = Others If you leave this field blank, it will be considered as 'TIN not provided' for the recipient. If you provide "Others", it will be considered as "SSN" **Note**: When the TIN type is "TIN not provided" recipient name field is mandatory.
Student TIN*	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary (working) residents. The acceptable formats are 22-5454665, 234-54-5434, 898765463	11	Numbers Allowed special character is - TIN is allowed with or without hyphen
Student name* (if EIN)	Full legal name of the entity receiving the payment. (Applicable only if the Student is a business)	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student first name* (if individual TIN)	First name of the individual receiving the payment. (Applicable only if the Student is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

Student middle initial (if individual TIN)	Middle initial of the individual receiving the payment. (Applicable only if the Student is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student last name* (if individual TIN)	The family or surname of the individual receiving the payment. (Applicable only if the Student is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student suffix (if individual TIN)	Use this field to add generational or professional titles (e.g., Jr., Sr., III) to the student's name for accurate identification.	6	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? = Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII".
Student DBA/trade name	A DBA/trade name is a registered name under which a business operates and conducts its affairs, distinct from its legal or registered name. It allows businesses to operate under a name different from the owner's legal name.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? = If you have multiple trade names seperate them with a comma.
Student country*	Enter the Country or Country Code as per the IRS standards. Refer to IRS Country Codes	27	Alphabets **Note**: If left blank, it will be considered as "US".

Student address line 1*	Enter the primary street address for Student residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student address line 2	Optional field for additional address details such as apartment, suite, unit, or building number.	46	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student city/town*	The city/town refers to the municipality or urban area where the taxpayer resides or conducts business.	50	Alphabets and Numbers Allowed special characters only . ' –
Student state/province/territory*	It typically requires the taxpayer to indicate the state/province/territory in which they reside or have earned income subject to state taxation.	50	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student ZIP code/postal code*	If the student is from the US, the zip code must be filled out. Otherwise, the postal code should be provided.	16	US: Numbers - 5 digits, plus an optional 4 digits (ZIP+4 format). Foreign: Up to 16 characters allowed. Special character allowed hyphen (-) slash (/).
Student email address	Enter student's email address if you want to opt for online access for the Student. Online Access is a feature that allows Students to view or download the form copies online.	100	Alphabets and Numbers Allowed special characters are . – _ + and @
Student phone number	Enter the student's phone number	15	Numbers Allowed special characters are + - ( ) and spaces.

Account number	Account number is a unique identifier used to distinguish same type of return filed for the student for the same tax year.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Check to certify TIN solicitation	Mention Yes if you've no record of the recipient TIN, but only if you made a written solicitation for the TIN on or before December 31 of the year for which you are filing the Form 1098-T.	5	Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked) **Note**: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 1 Payments received for qualified tuition and related expenses	Enter the total payments received for qualified tuition and related expenses from all sources during the calendar year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 4 Adjustments made for a prior year	Enter any adjustments made by an educational institution for prior-year qualified tuition and related expenses reported in an earlier year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 5 Scholarships or grants	Enter the total amount of scholarships or grants you administered for the student's costs of attendance during the calendar year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 6 Adjustments to scholarships or grants for a prior year	Specify the adjustments to scholarships or grants for a prior year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Box 7 The amount in box 1 includes amounts for an academic period beginning January-March 2025	Mention Yes if any tuition payments are for an academic period starting between January and March 2025.	5	Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked) **Note**: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 8 At least half-time student	Mention Yes if the student was at least half-time during any academic period.	5	Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked) **Note**: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 9 A graduate student	Mention Yes if the student was a graduate student.	5	Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked) **Note**: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 10 Insurance Contract Reimbursements or Refunds	If you are an insurer, enter the total reimbursements or refunds for qualified tuition and related expenses.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs