# Bulk Upload Instructions

## Form 1099-A - Recipient Information with form data

Tax year: **2024**

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

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### 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 |
|---|---|---|---|
| Borrower reference number | The borrower reference number is a unique identifier assigned to each borrower. | 50 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| **If the type of TIN is individual TIN (SSN, ITIN, ATIN and Other), First name and Last name fields are mandatory.** | | | |
| Borrower type of TIN* | The type of the Taxpayer Identification Number (TIN) applicable to the borrower. | 16 | Allowed values are 1, 2, 3, 4, 5, 10, EIN, SSN, ITIN, ATIN, Others<br>1 = EIN<br>2 = SSN<br>3 = ITIN<br>4 = ATIN<br>5 = TIN not provided<br>10 = Others<br><br>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"<br>**Note**: When the TIN type is "TIN not provided" recipient name field is mandatory. |
| Borrower 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<br>Allowed special character is - |
| Borrower name* (if EIN) | Full legal name of the entity receiving the payment. (Applicable only if the borrower is a business) | 75 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |

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| Borrower first name* (if individual TIN) | First name of the individual receiving the payment. (Applicable only if the borrower is an individual) | 20 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Borrower middle initial (if individual TIN) | Middle initial of the individual receiving the payment. (Applicable only if the borrower is an individual) | 20 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Borrower last name* (if individual TIN) | The family or surname of the individual receiving the payment. (Applicable only if the borrower is an individual) | 20 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Borrower suffix (if individual TIN) | Use this field to add generational or professional titles (e.g., Jr., Sr., III) to the borrower's name for accurate identification. | 6 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? =<br><br>Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII". |
| Borrower 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<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? =<br><br>If you have multiple trade names seperate them with a comma. |

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| Borrower country* | Enter the Country or Country Code as per the IRS standards. Refer to IRS Country Codes | 27 | Alphabets<br><br>**Note**: If left blank, it will be considered as "US". |
| Borrower address line 1* | Enter the primary street address for borrower residence or business. | 46 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Borrower address line 2 | Optional field for additional address details such as apartment, suite, unit, or building number. | 46 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Borrower city/town* | The city/town refers to the municipality or urban area where the taxpayer resides or conducts business. | 50 | Alphabets and Numbers<br>Allowed special characters only . ' – |
| Borrower 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<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Borrower ZIP code/postal code* | If the borrower 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).<br>Foreign: Up to 16 characters allowed.<br>Special character allowed hyphen (–) slash (/). |

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| Borrower email address | Enter borrower's email address if you want to opt for online access for the borrower. Online Access is a feature that allows recipients to view or download the form copies online. | 100 | Alphabets and Numbers Allowed special characters are . - _ + and @ |
| Borrower phone number | Enter the borrower'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 borrower for the same tax year. | 20 | Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Box 1 Date of lender's acquisition or knowledge of abandonment* | Enter the date you acquired the secured property | 10 | Enter the date in MM/DD/YYYY format. |
| Box 2 Balance of principal outstanding* | Enter the balance of the debt outstanding at the time the interest in the property was acquired or on the date you first knew or had reason to know that the property was abandoned. | 13 | Numbers including decimals **Note**: Do not enter amounts with positive/negative signs |
| Box 4 Fair market value of property | Enter the fair market value of the property | 13 | Numbers including decimals **Note**: Do not enter amounts with positive/negative signs |

| Box 5 The borrower was personally liable for repayment of the debt | If the borrower was personally liable for repayment of the debt at the time the debt was created or, if modified, at the time of the last modification, enter an "X" in the checkbox. | 5 | Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked)<br><br>**Note**: If you leave this field blank, it will be automatically assigned as 'No' for the recipient. |
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| Box 6 Description of property* | Enter a general description of the property. | 39 | Alphabets<br>Allowed special characters are ! # $ % & @ ' * + . – / = ? ^ _ { | } ~ |