Bulk Upload Instructions

Form 1099-B - 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
Recipient reference number	The recipient reference number is a unique identifier assigned to each recipient.	50	Alphabets and Numbers 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.			
Recipient type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the recipient.	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.
Recipient 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
Recipient name* (if EIN)	Full legal name of the entity receiving the payment. (Applicable only if the recipient is a business)	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

Recipient first name* (if individual TIN)	First name of the individual receiving the payment. (Applicable only if the recipient is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Recipient middle initial (if individual TIN)	Middle initial of the individual receiving the payment. (Applicable only if the recipient is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Recipient last name* (if individual TIN)	The family or surname of the individual receiving the payment. (Applicable only if the recipient is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Recipient suffix (if individual TIN)	Use this field to add generational or professional titles (e.g., Jr., Sr., III) to the recipient'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".
Recipient 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.
Recipient 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".

Recipient address line 1*	Enter the primary street address for recipient residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Recipient 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 < > ; { } [ ] _ \ ! : ? =
Recipient 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 . ' -
Recipient 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 < > ; { } [ ] _ \ ! : ? =
Recipient zip code/postal code*	If the recipient 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 (/).
Recipient email address	Enter recipient's email address if you want to opt for online access for the recipient. 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 @
Recipient phone number	Enter the recipient'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 recipient for the same tax year.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Second TIN not.	Enter Yes if the IRS sent you a notice twice in the last three calendar years stating that the payee used an incorrect TIN.	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.
CUSIP number	For transactional reporting by brokers, enter the CUSIP number of the security or other applicable identifying number.	13	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
FATCA filing requirement	Specify if the FATCA filing requirement is applicable or not.	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.
Applicable checkbox on Form 8949	Enter a one-letter code that will assist the recipient in reporting the transaction on Form 8949. View the list of codes	6	Allowed values are A, B, D, E, X, Code A, Code B, Code D, Code E, Code X

Box 1a Description of property	For stock and debt instruments, enter the issuer's name and the number of shares or units you held that were exchanged. For stock, also enter the class or classes of stock (for example, preferred, common, etc.) that were exchanged, whether for cash or other property.	39	Alphabets and Numbers Allowed special characters are # / & ( ) - ' , .
Box 1b Date acquired	Enter the acquisition date of any securities sold. Leave this box blank if the securities sold were acquired on a variety of dates, or you check box 5 and do not choose to complete box 1b.	10	Enter the date in MM/DD/YYYY format.
Box 1c Date sold or disposed	For broker transactions, enter the trade date of the sale or exchange. For barter exchanges, enter the date that cash, property, a credit, or scrip is actually or constructively received.	10	Enter the date in MM/DD/YYYY format.

Box 1d Proceeds	Enter the gross cash proceeds from all dispositions, including short sales, of securities, commodities, options, futures, or forward contracts. Show losses as negative amounts in parentheses.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 1e Cost or other basis	Enter the adjusted basis of any sold securities unless the security is not a covered security, and you check box 5. If you check box 5 and are not reporting basis, leave this box blank. Only enter -0- if the sold securities had a basis of zero.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 1f Accrued market discount	Enter the amount of accrued market discount.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 1g Wash sale loss disallowed	Report any wash sale loss disallowed under Section 1091 if both the sale and purchase occur in the same account for covered securities with the same CUSIP number. You are not required to report all losses disallowed under section 1091.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Box 2a Report the type of gain or loss - Short-term gain or loss	Report whether any gain or loss on the closing of the short sale is short-term based on the acquisition date of the security delivered to close the short sale.	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 2b Report the type of gain or loss - Long-term gain or loss	Report whether any gain or loss on the closing of the short sale is long-term based on the acquisition date of the security delivered to close the short sale.	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 2c Report the type of gain or loss - Ordinary	Report whether any gain or loss on the closing of the short sale is ordinary.	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 3a Check if proceeds from Collectibles	Specify if the the proceeds you are reporting in box 1d are from a transaction involving collectibles.	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 3b Check if proceeds from QOF	Specify if the the proceeds you are reporting in box 1d are from a disposition of an interest in a QOF.	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 4 Federal income tax withheld	Enter backup Withholding. For example, persons who have not furnished their TINs are subject to Withholding on payments are required to be reported in boxes 1, 2 (net of severance taxes), 3, 5 (only with respect to cash payments to crew members for their share of proceeds from the catch), 6, 8, 9, and 10.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 5 Check if noncovered security	Specify if you are reporting a the sale of a covered or noncovered security.	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 6a Reported to IRS: Gross proceeds	Specify if you are reporting gross proceeds on box 1d.	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 6b Reported to IRS: Net proceeds	Specify if you are reporting net proceeds (reducing option premiums) on box 1d.	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 7 Check if loss is not allowed based on amount in 1d	Specify if you have entered the aggregate amount of cash and the fair market value (FMV) of any stock and other property received in exchange for stock held in your custody on line 1d.	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 Profit or (loss) realized in 2024 on closed contracts	Enter the profit or (loss) realized by the customer on closed regulated futures, foreign currency, or Section 1256 option contracts in 2024.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 9 Unrealized profit or (loss) on open contracts—12/31/2023	Enter the unrealized profit or (loss) on open regulated futures, foreign currency, or Section 1256 option contracts at the end of 2023. Do not include amounts related to contracts that were open on December 31, 2023, and were transferred to another broker during 2024.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 10 Unrealized profit or (loss) on open contracts—12/31/2024	Enter the unrealized profit or (loss) on open regulated futures, foreign currency, or Section 1256 option contracts at the end of 2024.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Box 11 Aggregate profit or (loss) on contracts	Figure the aggregate profit or (loss) from boxes 8, 9, and 10 and enter the aggregate profit or (loss) for the year from regulated futures, foreign currency, or Section 1256 option contracts.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 12 Check if basis reported to IRS	Mention 'Yes' if you are not checking box 5, or checking box 5 but are reporting basis to the IRS in box 1e anyway.	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 13 Bartering	Enter the gross amounts received by a member or client of a barter exchange.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box14a State name	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 15a Payer state no	This refers to the state account number of the payer.	20	Alphabets and Numbers Allowed special characters are / - space
Box 16a State tax withheld	This refers to the total amount of state income tax withheld from the payments made to the recipient during the tax year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 14b State name	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 15b Payer state no	This refers to the state account number of the payer.	20	Alphabets and Numbers Allowed special characters are / - space

Box 16b State tax withheld	This refers to the total amount of state income tax withheld from the payments made to the recipient during the tax year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Below are the accepted state ID Number Formats					
State	**State ID Number Format 1**	**State ID Number Format 2**	**State ID Number Format 3**	**State ID Number Format 4**	**State ID Number Format 5**
Alabama (AL)	123456	R007999999	-	-	-
Arizona (AZ)	99-9999999	999999999	23-123456	-	-
Arkansas (AR)	99999999-ZZZ	999999999	-	-	-
California (CA)	999-9999-9	99999999	Z9999999	999999999999	999999999
Colorado (CO)	99999999	99-99999	99-99999-999	99999999999	-
Connecticut (CT)	99999999-999	999999999-999	9999999999-999	99-9999999	-
Delaware (DE)	9-999999999-999	-	-	-	-
District of Columbia (DC)	999999999999	-	-	-	-
Georgia (GA)	9999999-AA	-	-	-	-
Hawaii (HI)	99999999-99	W99999999-99	GE-999-999-99999-99	GE-999-999-9999-99	-
Idaho (ID)	999999999	-	-	-	-
Illinois (IL)	99-9999999	99-9999999 999	-	-	-
Indiana (IN)	9999999999999	9999999999 9999	-	-	-
Iowa (IA)	99-9999999999	99-9999999-999	-	-	-
Kansas (KS)	036999999999F99	036-Z999999999Z99	999-Z99999999Z99	-	-
Kentucky (KY)	999999	-	-	-	-

Louisiana (LA)	9999999-999	9999999999	-	-	-
Maine (ME)	99-9999999AA	99-999999999	-	-	-
Maryland (MD)	99999999	-	-	-	-
Massachusetts (MA)	99-9999999	999-999-999	99999999	WTH-99999999-999	-
Michigan (MI)	ZZ-9999999	99-9999999	-	-	-
Minnesota (MN)	1234567	-	-	-	-
Mississippi (MS)	99-9999999	9999-9999	99-9999999-9	99-9999999 9	-
Missouri (MO)	99999998	-	-	-	-
Montana (MT)	9999999-999-WTH	-	-	-	-
Nebraska (NE)	9999999	99999999	999999999	21-999999999	-
New Jersey (NJ)	999999999/999	999-999-999/999	-	-	-
New Mexico (NM)	99-999999-99-9	99-999999-999	-	-	-
New York (NY)	999999999	99999999-9	-	-	-
North Carolina (NC)	999999999	-	-	-	-
North Dakota (ND)	12345678901	-	-	-	-
Ohio (OH)	99-999999	99 999999	59 999999	-	-
Oklahoma (OK)	99-9999999	WTH-99999999-99	999999999	-	-
Oregon (OR)	9999999-9	-	-	-	-
Pennsylvania (PA)	9999 9999	99999999	-	-	-
Rhode Island (RI)	99-9999999	999999999	99999999999	-	-
South Carolina (SC)	999999999	99999999-9	-	-	-
Utah (UT)	12345678901WTH	99999999-999-WTH	-	-	-
Vermont (VT)	430999999999F99	WHT12345678	-	-	-
Virginia (VA)	30V99999999F999	99-Z99999999F-999	9999999999	-	-
West Virginia (WV)	99999999	-	-	-	-

Wisconsin (WI)	36999999999999	036-9999999999-99	-	-	-