Bulk Upload Instructions

Form 1099-DIV - 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
Payer reference number	The payer reference number is a unique identifier assigned to each payer (business).	50	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the payer.	4	Allowed values are 1, 2, EIN, SSN 1 = EIN 2 = SSN
Payer 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
If the type of TIN is individual TIN (SSN,ITIN,ATIN and Other), First name and Last name fields are mandatory.			
Payer name* (if EIN)	Payer name refers to the name of the entity or business responsible for making payments.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer first name* (if individual TIN)	The first name of the payer	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer middle initial (if individual TIN)	The middle initial of the payer	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

Payer last name* (if individual TIN)	The family or surname of the payer	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer suffix (if individual TIN)	Generational or professional titles (e.g., Jr., Sr., III) to the payer name for accurate identification. (If individual)	6	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? = Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII".
Payer 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.
Payer 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".
Payer address line 1*	Enter the primary street address for the payer's residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer 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 < > ; { } [ ] _ \ ! : ? =
Payer city/town*	The municipality or urban area where the payer resides or conducts business.	50	Alphabets and Numbers Allowed special characters only . ' -

Payer state/province/territory*	State/province/territory in which the payer resides or conducts business.	50	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer ZIP code/postal code*	If the payer 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 (/).
Payer email address	Enter the payer's email address	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Payer phone number	Enter the payer's phone number	15	Numbers Allowed special characters are + - ( ) and spaces
Group names	Enter the group name you want to assign to this payer.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Recipient reference number	The recipient reference number is a unique identifier assigned to each recipient.	50	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

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.
Box 1a Total ordinary dividends*	Enter dividends, including dividends from money market funds, net short-term capital gains from mutual funds, and other distributions on stock.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Box 1b Qualified dividends	Enter the portion of the dividends in box 1a that qualifies for the reduced capital gains rates.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 2a Total capital gain distr.	Enter total capital gain distributions (long-term). Include all amounts shown in boxes 2b, 2c, 2d, and 2f.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 2b Unrecap. Sec. 1250 gain	Enter any amount included in box 2a that is an unrecaptured section 1250 gain from certain depreciable real property.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 2c Section 1202 gain	Enter any amount included in box 2a that is a section 1202 gain from certain qualified small business stock.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 2d Collectibles (28%) gain	Enter any amount included in box 2a that is a 28% rate gain from sales or exchanges of collectibles.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 2e Section 897 ordinary dividends	Enter any amount included in box 1a that is section 897 gain from dispositions of USRPI.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Box 2f Section 897 capital gain	Enter any amount included in box 2a that is section 897 gain from dispositions of USRPI.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 3 Nondividend distributions	Enter nondividend distributions, if determinable.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 4 Federal income tax withheld	Enter backup Withholding, if applicable	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 5 Section 199A dividends	Enter the qualified REIT dividends paid by a REIT or section 199A dividends paid by a RIC to the recipient. This amount is included in the amount reported in box 1a.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 6 Investment expenses	Enter the recipient's pro rata share of certain amounts deductible by a nonpublicly offered RIC in computing its taxable income. This amount is includible in the recipient's gross income under section 67(c) and must also be included in box 1a.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Box 7 Foreign tax paid	Enter foreign tax paid on dividends and other distributions on stock. A RIC must report only the amount it elects to pass through to the recipient. Report this amount in U.S. dollars.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 8 Foreign country or U.S. possession	Enter the name of the foreign country or U.S. possession for which the foreign tax was paid and reported in box 7.	40	Alphabets only allowed All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 9 Cash liquidation distributions	Enter cash distributed as part of a liquidation.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 10 Noncash liquidation distributions	Enter noncash distributions made as part of a liquidation. Show the fair market value as of the date of distribution.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 11 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.

Box 12 Exempt-interest dividends	Enter exempt-interest dividends from a mutual fund or other RIC. Include specified private activity bond interest dividends in box 13 and in the total for box 12.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 13 Specified private activity bond interest dividends	Enter exempt-interest dividends paid by a RIC on specified private activity bonds to the extent that the dividends are attributable to interest on the bonds received by the RIC minus an allocable share of the expenses.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 14a State	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 15a Payer state identification 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 Second state	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 15b Second payer state identification no	This refers to the state account number of the payer.	20	Alphabets and Numbers Allowed special characters are / - space

Box 16b Second 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	99-9999999999	-	-	-

Indiana (IN)	9999999999 999	9999999999 999 9	-	-	-
Iowa (IA)	99-99999999 99	99-9999999-999	-	-	-
Kansas (KS)	0369999999 9F99	036-Z999999 99Z99	999-Z999999 99Z99	-	-
Kentucky (KY)	999999	-	-	-	-
Louisiana (LA)	9999999-999	9999999999	-	-	-
Maine (ME)	99-9999999A A	99-99999999 9	-	-	-
Maryland (MD)	99999999	-	-	-	-
Massachusetts (MA)	99-9999999	999-999-999	99999999	WTH-999999 99-999	-
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-999999 99-99	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)	4309999999999F99	WHT12345678	-	-	-
Virginia (VA)	30V999999999F999	99-Z99999999F-999	9999999999	-	-
West Virginia (WV)	99999999	-	-	-	-
Wisconsin (WI)	36999999999999	036-9999999999-99	-	-	-