

# Bulk Upload Instructions

## Form 1099-INT - 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 < > ; { } [ ] _ \ ! : ? =
<b>If the type of TIN is individual TIN (SSN, ITIN, ATIN and Other), First name and Last name fields are mandatory.</b>			
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" <b>Note:</b> 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 -
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 separate them with a comma.
Recipient country*	Enter the Country or Country Code as per the IRS standards. Refer to IRS Country Codes	27	Alphabets  <b>Note:</b> 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)  <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
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)  <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No' for the recipient.

Payer RTN	Enter the payer's routing transit number (RTN) if you are a financial institution and want to participate in the program for direct deposit of refunds,	9	Numbers
Box 1 Interest income	This field reports the taxable interest earned, excluding amounts in Box 3. It includes interest payments of \$10 or more to individuals and \$600 or more paid in the course of a trade or business.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 2 Early withdrawal penalty	Enter the interest or principal forfeited due to an early withdrawal from time deposits, that the recipient can deduct from their gross income. Don't subtract the forfeited amount from what you report in Box 1.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 3 Interest on U.S. Savings Bonds and Treasury obligations	Report interest earned on U.S. Savings Bonds, Treasury bills, Treasury Notes, and Treasury bonds, but do not include this amount in Box 1.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 4 Federal income tax withheld	Enter the amount of taxes withheld from interest payments. Also include this amount on income tax return as tax withheld.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 5 Investment expenses	Any amount shown is the recipients share of investment expenses for a single-class REMIC. This amount is included in Box 1.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs

Box 6 Foreign tax paid	Enter any foreign tax paid on interest and report this amount in U.S. dollars.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 7 Foreign country or U.S. possession	The country or U.S. possession for which the foreign tax was paid and reported in box 6.	40	Alphabets Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? = .
Box 8 Tax-exempt interest	Enter the tax-exempt interest that is not OID of \$10 or more that is credited or paid to the recipient by the payer during the calendar year. Note that this amount may be subject to backup Withholding.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 9 Specified private activity bond interest	Enter interest of \$10 or more received from specified private activity bonds.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 10 Market discount	For a covered security acquired with market discount, if the recipient has elected under Section 1278(b), report the accrued market discount of \$10 or more for the tax year.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 11 Bond premium	For a taxable covered security purchased at a premium, report the bond premium amortization amount allocated to the interest paid during the tax year.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 12 Bond premium on Treasury obligations	Enter the bond premium amortization amount allocated to the interest paid during the tax year for a U.S. Treasury obligation.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs

Box 13 Bond premium on tax-exempt bond	For a tax-exempt covered security, enter the amount of premium amortization allocated to the interest payment.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 14 Tax-exempt and tax credit bond CUSIP no.	Enter the CUSIP number of the tax-exempt bond for which tax-exempt interest is reported in Box 8, or for a tax credit bond for which a tax credit or taxable interest, is reported in Box 1. This applies to single bonds or accounts containing a single bond.	13	Alphabets and Numbers
Box 15a State	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 16a State identification no	This refers to the state account number of the payer.	20	Alphabets and Numbers Allowed special characters are / - space
Box 17a State tax withheld	Enter the total amount of state tax withheld from the payments made during the tax year.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 15b Second state	If the payer need to file for two states, enter the details for the second state.	27	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 16b Second payers state no	Enter the U.S. State Name or State Code.	20	Alphabets and Numbers Allowed special characters are / - space
Box 17b Second state tax withheld	Enter the total amount of second state tax withheld from the payments made during the tax year.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs

**Below are the accepted state ID Number Formats**

<b>State</b>	<b>State ID Number Format 1</b>	<b>State ID Number Format 2</b>	<b>State ID Number Format 3</b>	<b>State ID Number Format 4</b>	<b>State ID Number Format 5</b>
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	999999999999	-
Connecticut (CT)	99999999-999	999999999-999	9999999999-99 9	99-9999999	-
Delaware (DE)	9-999999999-99 9	-	-	-	-
District of Columbia (DC)	999999999999	-	-	-	-
Georgia (GA)	9999999-AA	-	-	-	-
Hawaii (HI)	99999999-99	W99999999-99	GE-999-999-99 999-99	GE-999-999-99 99-99	-
Idaho (ID)	999999999	-	-	-	-
Illinois (IL)	99-9999999	99-9999999 999	-	-	-
Indiana (IN)	9999999999 999	9999999999 999 9	-	-	-
Iowa (IA)	99-9999999999	99-9999999-999	-	-	-
Kansas (KS)	036999999999F9 9	036-Z99999999Z 99	999-Z99999999 Z99	-	-
Kentucky (KY)	999999	-	-	-	-
Louisiana (LA)	9999999-999	999999999	-	-	-
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-W TH	-	-	-	-
Nebraska (NE)	9999999	99999999	999999999	21-999999999	-
New Jersey (NJ)	999999999/999	999-999-999/99 9	-	-	-
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)	12345678901WT H	99999999-999- WTH	-	-	-
Vermont (VT)	430999999999F 99	WHT12345678	-	-	-
Virginia (VA)	30V999999999F9 99	99-Z99999999F- 999	9999999999	-	-
West Virginia (WV)	99999999	-	-	-	-
Wisconsin (WI)	3699999999999	036-999999999 -99	-	-	-