Bulk Upload Instructions

Form 1099-K - 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	ne Description Maximum Length		Allowed Input Characters
	The Filer reference number is a unique		Alphabets and Numbers
	identifier assigned to		All special characters allowed
Filer reference number	each Filer (business).	50	except <>;{}[]_\!:?=
	The type of the		
	Taxpayer		
	Identification Number		Allowed values are 1, 2, EIN, SSN
	(TIN) applicable to the		1 = EIN
Filer type of TIN*	Filer.	4	2 = SSN
	A nine-digit number		
	issued to businesses,		
	U.S. citizens,		
	permanent residents,		
	and temporary		
	(working) residents.		
	The acceptable		
	formats are		Numbers
	22-5454665,		Allowed special character is -
	234-54-5434,		TIN is allowed with or without
Filer TIN*	898765463.	11	hyphen
	vidual TIN (SSN,ITIN,ATI	N and Other), First nam	ne and Last name fields are
mandatory.			
	Filer name refers to		
	the name of the entity		Alphabets and Numbers
	or business		All special characters allowed
	responsible for		except < > ; { } [] _ \!:?=
Filer name* (if EIN)	making payments.	75	
			Alphabets and Numbers
			All special characters allowed
Filer first name* (if	The first name of the		except <>;{}[]_\!:?=
individual TIN)	Filer	20	7,3222
			Alphahata and Numbers
Filer middle initial (if	The middle initial of		Alphabets and Numbers All special characters allowed
lindividual TIN)	the Filer	20	except <>;{}[]_\!:?=
	ITTE I TIET	20	evcehi > 2, [] [] [/:. : -

1	1		T
Filer last name* (if individual TIN)	The family or surname of the Filer	20	Alphabets and Numbers All special characters allowed except <>;{}[]_\!:?=
Filer suffix (if individual TIN)	Generational or professional titles (e.g., Jr., Sr., III) to the Filer 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".
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/territo ry in which the Filer resides or conducts		Alphabets and Numbers All special characters allowed except <>;{}[]_\!:?=
state/province/territory*	business.	50	
	If the Filer is from the US, the zip code must be filled out. Otherwise, the postal		US: Numbers - 5 digits, plus an optional 4 digits (ZIP+4 format). Foreign: Up to 16 characters allowed.
Filer ZIP code/postal code*	code should be provided.	16	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 <>;{}[]_\!:?=
Payee reference number	The Payee reference number is a unique identifier assigned to each Payee.	50	Alphabets and Numbers All special characters allowed except <>;{}[]_\!:?=

EIN, SSN, ITIN, ATIN, Others 1 = BIN 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. 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, Payee TIN* Payee TIN* Pull legal name of the entity receiving the payment. (Applicable only if the Payee is a Payee name* (if EIN) business) Payee name* (if EIN) business) 75 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 "SSN" Note: When the TIN type is "TIN not provided" recipient name field is mandatory. Numbers Allowed special character is - TIN is allowed with or without hyphen Alphabets and Numbers All special characters allowed except <>; () II_\!:? =				Allowed values are 1, 2, 3, 4, 5, 10,
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 To 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. 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 Payee TIN* Payee TIN* Payee TIN* Payee is a Payee attin a time				EIN, SSN, ITIN, ATIN, Others
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Payee name* (if EIN) business) 75 except $<>$; { }[] _ \!:? =				l -
	Payee name* (if EIN)	· ·	75	except <>;{}[]_\!:?=
First name of the				
individual receiving Alphabets and Numbers				Alphabets and Numbers
Payee first name* (if (Applicable only if the All special characters allowed	Pavee first name* (if	1 ' '		I -
individual TIN) Payee is an individual) 20 except <>;{}[]_\!:?=	I -		20	l -

Payee middle initial (if individual TIN)	Middle initial of the individual receiving the payment. (Applicable only if the Payee is an individual)	20	Alphabets and Numbers All special characters allowed except <>;{}[]_\!:?=
Payee last name* (if individual TIN)	The family or surname of the individual receiving the payment. (Applicable only if the Payee is an individual)	20	Alphabets and Numbers All special characters allowed except <>;{}[]_\!:?=
Payee suffix (if individual TIN)	Use this field to add generational or professional titles (e.g., Jr., Sr., III) to the Payee'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".
Payee 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.
Payee 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".
Payee address line 1*	Enter the primary street address for Payee residence or business.	46	Alphabets and Numbers All special characters allowed except <>;{}[]_\!:?=

Payee 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 <>;{}[]_\!:?=
Payee 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 .' -
Payee state/province/territory*	It typically requires the taxpayer to indicate the state/province/territo ry in which they reside or have earned income subject to state taxation.	50	Alphabets and Numbers All special characters allowed except <>;{}[]_\!:?=
Payee ZIP code/postal code*	If the Payee 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 (/).
Payee email address	Enter Payee's email address if you want to opt for online access for the Payee. Online Access is a feature that allows Payees to view or download the form copies online.	100	Alphabets and Numbers Allowed special characters are + and @
Payee phone number	Enter the Payee's phone number	15	Numbers Allowed special characters are + - () and spaces.

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			Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked)
Filer is a payment settlement entity (PSE)	Mention Yes if the Filer is a Payment Settlement Entity (PSE)	5	Note : If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Filer is an electronic payment facilitator (EPF)/Other third party	Mention Yes if the Filer is an Electronic Payment Facilitator (EPF)/Other third party	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.
Transactions reported	Mention Yes if the transactions reported are made using		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
are payment card	Payment card	5	'No' for the recipient.
	Mention Yes if the		Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked)
Transactions reported are third party network	transactions reported are made using Third Party Network	5	Note : If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
PSE's name	Full legal name of the entity making a payment.	35	Alphabets and Numbers Allowed special characters are & () - ' , .space
PSE's phone number	Enter the entity's phone number	15	Numbers Allowed special characters are + - () and spaces

	A 1 1 .		
	Account number is a		
	unique identifier used		Alphabets and Numbers
	to distinguish same		All special characters allowed
	type of return filed for		except <>;{}[]_\!:?=
	the Payee for the		, (, [] _ (, ,
Account number	same tax year.	20	
			Allowed values are Yes/No or 1/0
	Enter Yes if the IRS		or True/False or X=Yes (Checked)
	sent you a notice		Y=No (Unchecked)
	twice in the last three		
	calendar years stating		Note : If you leave this field blank, it
	that the payee used		will be automatically assigned as
Second TIN not.	an incorrect TIN.	5	'No' for the recipient.
		<u> </u>	The feet me recipienin
	Enter the gross		N
	amount of total		Numbers including decimals
Box 1a Gross amount of	reportable payment		
payment card/third	card or third-party		Note : Do not enter amounts with
party network	network transactions		positive/negative signs
transactions*	for the calendar year.	13	
	Enter the gross		
	amount of payment		Niconale a series abouting as also also asia
	card or third-party		Numbers including decimals
	network transactions		
	for the year where the		Note: Do not enter amounts with
Box 1b Card not Present	card was not present		positive/negative signs
transactions	or manually entered.	13	
	Enter the four-digit		
	merchant category		
	code (MCC) used by		
	the payment card		Alphabets and Numbers
	industry to classify the		Allowed special characters are # /
			&()-',.space
	payee for the		() - , . space
Day 2 Manaharatas	payment card		
Box 2 Merchant category	transactions reported	70	
code	on this form.	39	

	T		
	Enter the total		
	number of payment		
	transactions		
	processed through		Numbers
	the payment card or		
Box 3 Number of	third-party payer		
payment transactions*	network.	4	
			Numbers including decimals
Box 4 Federal income tax	Enter any federal		Note : Do not enter amounts with
withheld	income tax withheld.	13	positive/negative signs
	Enter the total gross		
	amount of payment		Numbers including decimals
	card or third-party		Š
	network transactions		Note : Do not enter amounts with
	made to you in		positive/negative signs
Box 5a January	January.	13	
-	Enter the total gross		
	amount of payment		Numbers including decimals
	card or third-party		Trombers meloding decimals
	network transactions		Note : Do not enter amounts with
	made to you in		positive/negative signs
Box 5b February	February.	13	positive/flegative signs
DOX 3D 1 CDI out y	,	15	
	Enter the total gross		Numbers including decimals
	amount of payment		
	card or third-party		Note : Do not enter amounts with
	network transactions		positive/negative signs
Box 5c March	made to you in March.	13	
	Enter the total gross		Numbers including decimals
	amount of payment		Trombers meloding decimals
	card or third-party		Note : Do not enter amounts with
	network transactions		positive/negative signs
Box 5d April	made to you in April.	13	
	Enter the total gross		Numbers including desimals
	amount of payment		Numbers including decimals
	card or third-party		Nets. Do not onter amounts with
	network transactions		Note : Do not enter amounts with
Box 5e May	made to you in May.	13	positive/negative signs

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Box 5f June	Enter the total gross amount of payment card or third-party network transactions made to you in June.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 5g July	Enter the total gross amount of payment card or third-party network transactions made to you in July.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 5h August	Enter the total gross amount of payment card or third-party network transactions made to you in August.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 5i September	Enter the total gross amount of payment card or third-party network transactions made to you in September.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 5j October	Enter the total gross amount of payment card or third-party network transactions made to you in October.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 5k November	Enter the total gross amount of payment card or third-party network transactions made to you in November.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

Box 5l December	Enter the total gross amount of payment card or third-party network transactions made to you in December.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 6a State	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except <>;{}[]_\!:?=
Box 7a Filer state identification no	This refers to the state identification number of the Filer.	20	Alphabets and Numbers Allowed special characters are / - space
Box 8a State income tax withheld	This refers to the total amount of state income tax withheld from the payments made to the Payee during the tax year.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 6b Second State	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except <>;{}[]_\!:?=
Box 7b Second filer state identification no	This refers to the state identification number of the Filer.	20	Alphabets and Numbers Allowed special characters are / - space
Box 8b Second State income tax withheld	This refers to the total amount of state income tax withheld from the payments made to the Payee 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)	99-999999	99999999	23-123456	-	-	
Arkansas (AR)	99999999-ZZZ	99999999	-	-	-	
California (CA)	999-9999-9	9999999	Z9999999	99999999999	99999999	
Colorado (CO)	9999999	99-99999	99-99999-999	9999999999	-	
Connecticut (CT)	99999999-999	999999999-99	9999999999-99	99-999999	-	
Delaware (DE)	999	-	-	-	-	
District of Columbia (DC)	99999999999	-	-	-	-	
Georgia (GA)	9999999-AA	_	-	-	-	
Hawaii (HI)	9999999-99	W9999999-9 9	GE-999-999-99 999-99	GE-999-999-9 999-99	-	
Idaho (ID)	99999999	-	-	-	-	
Illinois (IL)	99-999999	99-999999 999	-	-	-	
Indiana (IN)	999999999 999	999999999 999 9	-	-	-	
lowa (IA)	99-99999999	99-9999999-9 99	-	-	-	
Kansas (KS)	036999999999 F99	036-Z9999999 9Z99	999-Z99999999 Z99	-	-	
Kentucky (KY)	999999	-	-	-		
Louisiana (LA)	9999999-999	999999999	-	-	-	
Maine (ME)	99-9999999AA	99-99999999	-	-	-	
Maryland (MD)	9999999	-	-	-	-	
Massachusetts (MA)	99-999999	999-999-999	9999999	WTH-9999999 9-999	-	

Michigan (MI)	ZZ-9999999	99-9999999		-	-
Minnesota (MN)	1234567	-	-	-	-
Mississippi (MS)	99-999999	9999-9999	99-9999999-9	99-99999999	-
Missouri (MO)	9999998	-	-	-	-
	999999-999-				
Montana (MT)	WTH	-	-	-	-
Nebraska (NE)	9999999	9999999	99999999	21-999999999	-
	999999999/99	999-999-999/9			
New Jersey (NJ)	9	99	-	-	-
	99-999999-99-	99-999999-99			
New Mexico (NM)	9	9	-	-	-
New York (NY)	99999999	9999999-9	-	-	-
North Carolina (NC)	99999999	-	-	-	-
North Dakota (ND)	12345678901	-	-	-	-
Ohio (OH)	99-999999	99 999999	59 999999	-	-
		WTH-9999999			
Oklahoma (OK)	99-999999	9-99	99999999	-	-
Oregon (OR)	999999-9	-	-	-	-
Pennsylvania (PA)	9999 9999	9999999	-	-	-
Rhode Island (RI)	99-999999	99999999	9999999999	-	-
South Carolina (SC)	99999999	99999999-9	-	-	-
	12345678901W	9999999-999			
Utah (UT)	TH	-WTH	-	-	-
	430999999999				
Vermont (VT)	F99	WHT12345678	-	-	-
	30V99999999F	99-Z9999999			
Virginia (VA)	999	F-999	999999999	-	-
West Virginia (WV)	9999999	-	-	-	-
	36999999999	036-99999999			
Wisconsin (WI)	99	99-99	-	-	-