Bulk Upload Instructions

Form 1099-K - 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
Payee reference number	The Payee reference number is a unique identifier assigned to each Payee.	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.			
Payee type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the Payee.	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.
Payee 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
Payee name* (if EIN)	Full legal name of the entity receiving the payment. (Applicable only if the Payee is a business)	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payee first name* (if individual TIN)	First name of the individual receiving the payment. (Applicable only if the Payee is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

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/territory 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.
Account number	Account number is a unique identifier used to distinguish same type of return filed for the Payee for the same tax year.	20	Alphabets Allowed special characters are # & ( ) - ' , .
Filer is a payment settlement entity (PSE)	Mention Yes if the Filer is a Payment Settlement Entity (PSE)	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.
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 are payment card	Mention Yes if the transactions reported are made using Payment card	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 are third party network	Mention Yes if the transactions reported are made using Third Party Network	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.
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
Account number	Account number is a unique identifier used to distinguish same type of return filed for the Payee 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 Gross amount of payment card/third party network transactions*	Enter the gross amount of total reportable payment card or third-party network transactions for the calendar year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Box 1b Card not Present transactions	Enter the gross amount of payment card or third-party network transactions for the year where the card was not present or manually entered.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 2 Merchant category code	Enter the four-digit merchant category code (MCC) used by the payment card industry to classify the payee for the payment card transactions reported on this form.	39	Alphabets and Numbers Allowed special characters are # / & ( ) - ' , . space
Box 3 Number of payment transactions*	Enter the total number of payment transactions processed through the payment card or third-party payer network.	4	Numbers
Box 4 Federal income tax withheld	Enter any federal income tax withheld.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 5a January	Enter the total gross amount of payment card or third-party network transactions made to you in January.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 5b February	Enter the total gross amount of payment card or third-party network transactions made to you in February.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 5c March	Enter the total gross amount of payment card or third-party network transactions made to you in March.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 5d April	Enter the total gross amount of payment card or third-party network transactions made to you in April.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Box 5e May	Enter the total gross amount of payment card or third-party network transactions made to you in May.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
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)	99-9999999	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	-	-	-	-

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District of Columbia (DC)	999999999999	-	-	-	-
Georgia (GA)	9999999-AA	-	-	-	-
Hawaii (HI)	99999999-99	W99999999-99	GE-999-999-9 9999-99	GE-999-999-9 999-99	-
Idaho (ID)	999999999	-	-	-	-
Illinois (IL)	99-9999999	99-9999999 999	-	-	-
Indiana (IN)	9999999999 999	9999999999 999 9	-	-	-
Iowa (IA)	99-999999999 9	99-9999999-99 9	-	-	-
Kansas (KS)	036999999999 F99	036-Z9999999 9Z99	999-Z9999999 9Z99	-	-
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-9999999 9-999	-
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	999-999-999/9 99	-	-	-
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	-	-	-