

Bulk Upload Instructions

Form 1099-LTC - Recipient Information with form data

Tax year: **2024**

Last updated: **Version 1.2 (Dec 14, 2024)**

General Instructions

- File Format:** Ensure the file is saved as .CSV (Comma-Separated Values). Other formats like .xls or .xlsx are not supported.
- File Size:** The file size should not exceed the specified limit (e.g., 15 MB). Split large files into smaller ones if necessary.
- Row Limit:** Rows exceeding 20,000 entries should be split into multiple files to ensure smooth processing.
- Encoding:** Use UTF-8 encoding to avoid errors with special characters or unsupported languages.
- Mandatory Fields:** Fields marked as required or mandatory must be filled for every record.
- Empty Fields:** If a value is not applicable, leave the field blank rather than using placeholders like "N/A" or "NULL."
- 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").
- 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..
- Duplicate Records:** Remove duplicate rows to ensure each record is unique.
- Predefined Values:** For dropdown or fixed-choice fields, use values exactly as defined in the template instruction.
- 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 |
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| Policyholder reference number | The policyholder reference number is a unique identifier assigned to each policyholder. | 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. | | | |
| Policyholder type of TIN* | The type of the Taxpayer Identification Number (TIN) applicable to the Policyholder. | 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. |
| Policyholder 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 |
| Policyholder name* (if EIN) | Full legal name of the entity receiving the payment. (Applicable only if the Policyholder is a business) | 75 | Alphabets and Numbers All special characters allowed except <>;{}[]_ \! : ? = |
| Policyholder first name* (if individual TIN) | First name of the individual receiving the payment. (Applicable only if the Policyholder is an individual) | 20 | Alphabets and Numbers All special characters allowed except <>;{}[]_ \! : ? = |

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

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| Policyholder 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 . ' - |
| Policyholder 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 < > ; { } [] _ \ ! : ? = |
| Policyholder ZIP code/postal code* | If the policyholder 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 (/). |
| Policyholder email address | Enter Policyholder's email address if you want to opt for online access for the Policyholder. Online Access is a feature that allows Policyholders to view or download the form copies online. | 100 | Alphabets and Numbers Allowed special characters are . - _ + and @ |
| Policyholder phone number | Enter the policyholder'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 policyholder for the same tax year. | 20 | Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? = |
| Box 1 Gross long-term care benefits paid | Enter the gross long-term care benefits paid this year | 13 | Numbers including decimals Note: Do not enter amounts with positive/negative signs |

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| Box 2 Accelerated death benefits paid | Enter the gross accelerated death benefits paid during the year | 13 | Numbers including decimals Note: Do not enter amounts with positive/negative signs |
| Box 3a Per diem | Check a box to indicate whether the payments were made on a per diem | 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 Reimbursed amount | Check a box if payments made for actual expenses incurred | 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. |
| INSURED is the same as the policyholder | Check the box if INSURED is the same as the policyholder | 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. |
| Insured's type of TIN* | The type of the Taxpayer Identification Number (TIN) applicable to the insured. | 6 | Allowed values are 1, 2, EIN, SSN 1 = EIN 2 = SSN |
| Insured's 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 - |
| Insured's first name* (if individual TIN) | The first name of the insured (if individual) | 20 | Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? = |

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| Insured's middle initial (if individual TIN) | The middle initial of the insured (if individual) | 20 | Alphabets and Numbers All special characters allowed except <>;{}[]_\\!?:? = |
| Insured's last name* (if individual TIN) | The family or surname of the insured (if individual) | 20 | Alphabets and Numbers All special characters allowed except <>;{}[]_\\!?:? = |
| Insured's Suffix (if individual TIN) | Generational or professional titles (e.g., Jr., Sr., III) to the insured 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". |
| Insured's country* | Enter the Country or Country Code as per the IRS standards. | 27 | Alphabets Note: If left blank, it will be considered as "US". |
| Insured's address line 1* | Enter the primary street address for the insured's residence or business. | 46 | Alphabets and Numbers All special characters allowed except <>;{}[]_\\!?:? = |
| Insured's 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 <>;{}[]_\\!?:? = |
| Insured's city/town* | The city/town refers to the municipality or urban area where the taxpayer resides or conducts business. | 50 | Alphabets and Numbers All special characters allowed except <>;{}[]_\\!?:? = |
| Insured's 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 <>;{}[]_\\!?:? = |

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| Insured's zip code/postal code* | If the insured 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 (/). |
| Box 4 Qualified contract | Check the box to indicate whether long-term care insurance benefits are paid from a qualified long-term care insurance contract. | 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 5a Chronically ill | Check the box to indicate whether the insured was chronically ill. | 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 5b Terminally ill | Check the box to indicate whether the insured was terminally ill. | 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. |
| Date certified | If checked box 5, enter the latest date certified. | 10 | Enter the date in MM/DD/YYYY format. |