

Bulk Upload Instructions

Form 1099-MISC - Payer and 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
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 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 separate 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	<p>Allowed values are 1, 2, 3, 4, 5, 10, EIN, SSN, ITIN, ATIN, Others</p> <p>1 = EIN 2 = SSN 3 = ITIN 4 = ATIN 5 = TIN not provided 10 = Others</p> <p>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"</p> <p>Note: When the TIN type is "TIN not provided" recipient name field is mandatory.</p>
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	<p>Numbers</p> <p>Allowed special character is -</p> <p>TIN is allowed with or without hyphen</p>
Recipient name* (if EIN)	Full legal name of the entity receiving the payment. (Applicable only if the recipient TIN is a EIN or TIN not Provided)	75	<p>Alphabets and Numbers</p> <p>All special characters allowed except <> ; { } [] _ \ ! : ? =</p>

Recipient first name* (if individual TIN)	First name of the individual receiving the payment. (Applicable only if the recipient is an individual) Individual TINs can be SSN, ATIN, ITIN	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) Individual TINs can be SSN, ATIN, ITIN	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) Individual TINs can be SSN, ATIN, ITIN	20	Alphabets and Numbers All special characters allowed except <>;{}[]_ \! : ? =
Recipient suffix (if individual TIN)	Use this field to add generational titles (e.g., Jr., Sr., III) to the recipient's name for accurate identification. Individual TINs can be SSN, ATIN, ITIN	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 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 1 Rents	Enter amounts of \$600 or more for all types of rents.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

Box 2 Royalties	Enter gross royalty payments (or similar amounts) of \$10 or more. Report royalties from oil, gas, or other mineral properties before reduction for severance and other taxes that may have been withheld and paid.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 3 Other income	Enter other income of \$600 or more required to be reported on Form 1099-MISC that is not reportable in one of the other boxes on the form.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 4 Federal income tax withheld	Enter backup Withholding. For example, persons who have not furnished their TINs are subject to Withholding on payments are required to be reported in boxes 1, 2 (net of severance taxes), 3, 5 (only with respect to cash payments to crew members for their share of proceeds from the catch), 6, 8, 9, and 10.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

Box 5 Fishing boat proceeds	Enter the individual's share of all proceeds from the sale of a catch or the FMV of a distribution in kind to each crew member of fishing boats with normally fewer than 10 crew members.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 6 Medical and health care payments	Enter payments of \$600 or more made in the course of your trade or business to each physician or other supplier or provider of medical or health care services.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale	Enter the direct sales amount or more, or type 'Yes' if the payer has made direct sales of \$5,000 or more of consumer products during the tax year. If the entered amount is less than \$5,000, it will be marked as 'No'.	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 8 Substitute payments in lieu of dividends or interest	Enter aggregate payments of at least \$10 of substitute payments received by a broker for a customer in lieu of dividends or tax-exempt interest as a result of a loan of a customer's securities.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

Box 9 Crop insurance proceeds	Enter crop insurance proceeds of \$600 or more paid to farmers by insurance companies.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 10 Gross proceeds paid to an attorney	Enter crop insurance proceeds of \$600 or more paid to farmers by insurance companies.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 11 Fish purchased for resale	Report total cash payments of \$600 or more paid during the year to any person who is engaged in the trade or business of catching fish.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 12 Section 409A deferrals	Enter the total amount deferred during the year of at least \$600 for the nonemployee under all nonqualified plans.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 13 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 14 Excess golden parachute payments	Enter any excess golden parachute payments.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

Box 15 Nonqualified deferred compensation	Enter all amounts deferred (including earnings on amounts deferred) that are includible in income under section 409A because the NQDC plan fails to satisfy the requirements of section 409A.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
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 17a State	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 17a Payer state no.	This refers to the state account number of the payer.	20	Alphabets and Numbers Allowed special characters are / - space
Box 18a State income	Enter the amount of the state payment.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
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
Box 17b Second state	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =

Box 17b Second payer state no.	This refers to the state account number of the payer.	20	Alphabets and Numbers Allowed special characters are / - space
Box 18b Second state income	Enter the amount of the state payment.	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	999999999	Z99999999	9999999999999	9999999999
Colorado (CO)	999999999	99-999999	99-999999-999	9999999999999	-
Connecticut (CT)	999999999-999	9999999999-9 99	99999999999-99 9	99-99999999	-
Delaware (DE)	9-999999999-9 99	-	-	-	-
District of Columbia (DC)	99999999999999	-	-	-	-
Georgia (GA)	9999999-AA	-	-	-	-
Hawaii (HI)	999999999-99	W999999999-9 9	GE-999-999-99 999-99	GE-999-999-99 99-99	-
Idaho (ID)	9999999999	-	-	-	-
Illinois (IL)	99-99999999	99-99999999 999	-	-	-
Indiana (IN)	99999999999 999	99999999999 999 9	-	-	-

Iowa (IA)	99-999999999 9	99-9999999- 999	-	-	-
Kansas (KS)	0369999999999 F99	036-Z999999 99Z99	999-Z99999999 Z99	-	-
Kentucky (KY)	9999999	-	-	-	-
Louisiana (LA)	99999999-999	99999999999	-	-	-
Maine (ME)	99-99999999AA	99-99999999 9	-	-	-
Maryland (MD)	999999999	-	-	-	-
Massachusetts (MA)	99-99999999	999-999-999	999999999	WTH-99999999 -999	-
Michigan (MI)	ZZ-99999999	99-99999999	-	-	-
Minnesota (MN)	1234567	-	-	-	-
Mississippi (MS)	99-99999999	9999-9999	99-99999999-9	99-99999999 9	-
Missouri (MO)	999999998	-	-	-	-
Montana (MT)	99999999-999- WTH	-	-	-	-
Nebraska (NE)	99999999	999999999	9999999999	21-9999999999	-
New Jersey (NJ)	9999999999/999	999-999-999/ 999	-	-	-
New Mexico (NM)	99-9999999-99- 9	99-9999999-9 99	-	-	-
New York (NY)	9999999999	999999999-9	-	-	-
North Carolina (NC)	9999999999	-	-	-	-
North Dakota (ND)	12345678901	-	-	-	-
Ohio (OH)	99-9999999	99 9999999	59 9999999	-	-
Oklahoma (OK)	99-99999999	WTH-9999999 99-99	9999999999	-	-
Oregon (OR)	99999999-9	-	-	-	-
Pennsylvania (PA)	9999 9999	9999999999	-	-	-
Rhode Island (RI)	99-99999999	9999999999	999999999999	-	-
South Carolina (SC)	9999999999	9999999999-9	-	-	-

Utah (UT)	12345678901W TH	99999999-99 9-WTH	-	-	-
Vermont (VT)	4309999999999 F99	WHT12345678	-	-	-
Virginia (VA)	30V999999999F 999	99-Z9999999 9F-999	999999999999	-	-
West Virginia (WV)	999999999	-	-	-	-
Wisconsin (WI)	3699999999999 99	036-99999999 999-99	-	-	-