# Bulk Upload Instructions

## Form 1099-R - Payer and Recipient Information with form data

Tax year: **2024**

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

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### 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 |
|---|---|---|---|
| Payer reference number | The payer reference number is a unique identifier assigned to each payer (business). | 50 | Alphabets and Numbers<br>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<br>1 = EIN<br>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<br>Allowed special character is -<br>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<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Payer first name* (if individual TIN) | The first name of the payer | 20 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Payer middle initial (if individual TIN) | The middle initial of the payer | 20 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Payer last name* (if individual TIN) | The family or surname of the payer | 20 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |

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| Payer suffix (if individual TIN) | Generational or professional titles (e.g., Jr., Sr., III) to the payer name for accurate identification. | 6 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? =<br><br>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<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? =<br><br>If you have multiple trade names seperate them with a comma. |
| Payer country* | Enter the Country or Country Code as per the IRS standards. Refer to IRS Country Codes | 27 | Alphabets<br><br>**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<br>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<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |
| Payer city/town* | The municipality or urban area where the payer resides or conducts business. | 50 | Alphabets and Numbers<br>Allowed special characters only . ' - |
| Payer state/province/territory* | State/province/territory in which the payer resides or conducts business. | 50 | Alphabets and Numbers<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |

| | | | US: Numbers - 5 digits, plus an optional 4 digits (ZIP+4 format). Foreign: Up to 16 characters allowed. Special character allowed hyphen (-) slash (/). |
|---|---|---|---|
| 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 | |
| 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 Allowed special characters are ! # $ % & @ ' * + - / = ? ^ _ { | } ~ |
| 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 | 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. |

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|---|---|---|---|
| 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<br>Allowed special character is -<br>TIN is allowed with or without hyphen |
| 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<br>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<br>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<br>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<br>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<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? =<br><br>Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII". |

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| 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<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? =<br><br>If you have multiple trade names seperate them with a comma. |
| Recipient country* | Enter the Country or Country Code as per the IRS standards. Refer to IRS Country Codes | 27 | Alphabets<br><br>**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<br>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<br>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<br>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<br>All special characters allowed except < > ; { } [ ] _ \ ! : ? = |

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| 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 ! # $ % & @ ' * + - / = ? ^ _ { | } ~ |
| 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 < > ; { } [ ] _ \ ! : ? = |
| Box 1 Gross distribution* | Enter the total amount of the distribution before income tax or other deductions were withheld. | 13 | Numbers including decimals Note: Do not enter amounts with positive/negative signs |
| Box 2a Taxable amount | Enter the taxable amount. If you are unable to reasonably obtain the data needed to compute the taxable amount, leave this box blank. | 13 | Numbers including decimals Note: Do not enter amounts with positive/negative signs |

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| Box 2b Taxable amount not determined | Enter an "X" in this box if, - You are unable to reasonably obtain the data needed to compute the taxable amount. - You are an FFI reporting in box 1 to satisfy your chapter 4 reporting requirement under the election described in Regulations section 1.1471-4(d)(5)(i)(B). | 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 2b Total distribution | Enter an "X" in this box only if the payment shown in box 1 is a total distribution. | 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 3 Capital gain (included in box 2a) | If any amount is taxable as a capital gain, report it in box 3. | 13 | Numbers including decimals  **Note**: Do not enter amounts with positive/negative signs |
| 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 5 Employee contributions /Designated Roth contributions or insurance premiums | Enter the employee's contributions, designated Roth account contributions, or insurance premiums that the employee may recover tax free this year (even if they exceed the box 1 amount). | 13 | Numbers including decimals  **Note**: Do not enter amounts with positive/negative signs |

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| Box 6 Net unrealized appreciation in employer's securities | Enter all the NUA in employer securities if this is a lump-sum distribution. If this is not a lump-sum distribution, enter only the NUA in employer securities attributable to employee contributions. | 13 | Numbers including decimals<br><br>**Note**: Do not enter amounts with positive/negative signs |
| Box 7a Distribution code(s)* | Enter the appropriate code to indicate the type of distribution. | 1 | Allowed values – 1, 2, 3, 4, 5, 6, 7, 8, 9, A, B, C, D, E, F, G, H, J, K, L, M, N, P, Q, R, S, T, U, W |
| Box 7b Distribution code(s) --> IRA / SEP / SIMPLE | Enter the appropriate code to indicate the type of distribution. | 4 | Allowed values – None, 1, 2, 4, 7, 8, A, B, C, D, G, H, J, K, L, M, U |
| IRA or SEP or SIMPLE | Specify the type of plan. | 5 | Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked)<br><br>**Note**: If you leave this field blank, it will be automatically assigned as 'No' for the recipient. |
| Box 8 Other in dollar | Enter the current actuarial value of an annuity contract that is part of a lump-sum distribution. Do not include this item in boxes 1 and 2a. | 13 | Numbers including decimals<br><br>**Note**: Do not enter amounts with positive/negative signs |
| Box 8a Other in percentage | Enter the percentage of the total annuity contract. | 2 | Numbers without decimals |
| Box 9a Your percentage of total distribution | If this is a total distribution to more than one person, enter the recipient's share of the total distribution. | 2 | Numbers without decimals |

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| Box 9b Total employee contributions | Enter the total employee contributions or designated Roth contributions.This information may be helpful to the recipient. | 13 | Numbers including decimals<br><br>**Note**: Do not enter amounts with positive/negative signs |
| Box 10 Amount allocable to IRR within 5 years | Enter the amount of the distribution allocable to an IRR made within the 5-year period beginning with the first day of the year in which the rollover was made. | 13 | Numbers including decimals<br><br>**Note**: Do not enter amounts with positive/negative signs |
| Box 11 1st year of desig. Roth contrib. | Enter the first year of the 5-tax-year period. This is the year in which the designated Roth account was first established by the recipient. | 4 | Enter the year in YYYY format. |
| Box 12 FATCA filing requirement (Yes/No or 1/0 or True/False x = Yes y = No) | 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)<br><br>**Note**: If you leave this field blank, it will be automatically assigned as 'No' for the recipient. |
| Box 13 Date of Payment | Enter here the date payment was made for reportable death benefits under section 6050Y. | 10 | Enter the date in MM/DD/YYYY format. |
| Box 14a 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<br><br>**Note**: Do not enter amounts with positive/negative signs |

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| Box 15a State | This refers to the state account number of the payer. | 20 | Alphabets<br>Numbers<br>Allowed special characters are / - space |
| Box 15a Payer state no. | This refers to the state account number of the payer. | 20 | Alphabets<br>Numbers<br>Allowed special characters are / - space |
| Box 16a State distribution | Report the amount of the distribution subject to state tax, if applicable. | 13 | Numbers including decimals<br><br>**Note**: Do not enter amounts with positive/negative signs |
| Box 17a Local tax withheld | Enter the amount of local income tax withheld, if applicable. | 13 | Numbers including decimals<br><br>**Note**: Do not enter amounts with positive/negative signs |
| Box 18a Name of locality | Enter the name of the locality for which the tax was withheld. | 20 | Alphabets and Numbers<br>Allowed special characters are / ( ) - space |

| 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 | - | - | - | - |
| District of Columbia (DC) | 999999999999 | - | - | - | - |
| Georgia (GA) | 9999999-AA | - | - | - | - |
| Hawaii (HI) | 99999999-99 | W99999999-99 | GE-999-999-99999-99 | GE-999-999-9999-99 | - |
| 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) | 036999999999F99 | 036-Z99999999Z99 | 999-Z99999999Z99 | - | - |
| 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-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-WTH | - | - | - | - |
| Nebraska (NE) | 9999999 | 99999999 | 999999999 | 21-999999999 | - |

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|---|---|---|---|---|---|
| New Jersey (NJ) | 999999999/999 | 999-999-999/999 | - | - | - |
| 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 | - | - | - |