

Bulk Upload Instructions

Form 1099-R - 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
Recipient reference number	The recipient reference number is a unique identifier assigned to each recipient.	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.			
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.
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 Allowed special character is - 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 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 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 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 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 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 ! # \$ % & @ ' * + - / = ? ^ _ { } ~
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
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 2c 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
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 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.	1	Allowed values - None, 8, B, D, K, L, M, P
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) 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 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

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 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 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) 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 Note: Do not enter amounts with positive/negative signs
Box 15a Payer's state Identification no	This refers to the state account number of the payer.	20	Alphabets and Numbers 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 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 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 Allowed special characters are ! # \$ % & @ ' * + - / = ? ^ _ { } ~
Box 19a Local distribution	Report the amount of distribution subject to local tax, if applicable.	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)	999999999-ZZZ	999999999	-	-	-
California (CA)	999-9999-9	999999999	Z99999999	9999999999999 9	9999999999
Colorado (CO)	999999999	99-99999	99-99999-999	9999999999999	-
Connecticut (CT)	999999999-999	9999999999-999	999999999999-99 9	99-99999999	-
Delaware (DE)	9-9999999999-99 9	-	-	-	-
District of Columbia (DC)	9999999999999	-	-	-	-
Georgia (GA)	99999999-AA	-	-	-	-
Hawaii (HI)	999999999-99	W999999999-99	GE-999-999-99 999-99	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)	99-9999999999	99-9999999-99 9	-	-	-
Kansas (KS)	036999999999F 99	036-Z99999999 Z99	999-Z99999999 Z99	-	-
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-999999 99-999	-
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-W TH	-	-	-	-
Nebraska (NE)	9999999	99999999	999999999	21-999999999	-
New Jersey (NJ)	999999999/999	999-999-999/99 9	-	-	-
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	999999999	-	-	-
Rhode Island (RI)	99-9999999	999999999	99999999999	-	-
South Carolina (SC)	999999999	99999999-9	-	-	-

Utah (UT)	12345678901WT H	99999999-999- WTH	-	-	-
Vermont (VT)	430999999999F 99	WHT12345678	-	-	-
Virginia (VA)	30V99999999F9 99	99-Z99999999F -999	9999999999	-	-
West Virginia (WV)	99999999	-	-	-	-
Wisconsin (WI)	3699999999999 9	036-999999999 9-99	-	-	-