Bulk Upload Instructions

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

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

Transferor 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 . ' -
Transferor 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 < > ; { } [ ] _ \ ! : ? =
Transferor zip code/postal code*	If the transferor 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 (/).
Transferor email address	Enter transferor's email address if you want to opt for online access for the transferor. Online Access is a feature that allows transferors to view or download the form copies online.	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Transferor phone number	Enter the transferor'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 transferor for the same tax year.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 1 Date of closing*	Enter the closing date. If a Closing Disclosure is not used, the closing date is the earlier of the date title transfers or the date the economic burdens and benefits of ownership shift to the transferee.	10	Enter the date in MM/DD/YYYY format.

Box 2 Gross proceeds	Enter the gross proceeds from the sale or exchange of real estate.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 3 Address (including city, state, and ZIP code) or legal description*	Enter the address of the property, including the city, state, and ZIP code.	39	Alphabets and Numbers Acceptable special characters are ( ) & ' , - .
Box 4 The transferor received or will receive property or services as part of the consideration	If the transferor received or will receive property (other than cash and consideration treated as cash in figuring gross proceeds) or services as part of the consideration for the property, enter an "X".	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 5 The transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust)	If the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust), enter an "X".	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 6 Buyers part of real estate tax	For a real estate transaction involving a residence, enter the real estate tax paid in advance that is allocable to the buyer.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs