Bulk Upload Instructions

Form 3921 - Payer and 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 (business).	50	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Transferor type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the Transferor.	4	Allowed values are 1, 2, EIN, SSN 1 = EIN 2 = SSN
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
If the type of TIN is individual TIN (SSN,ITIN,ATIN and Other), First name and Last name fields are mandatory.			
Transferor name* (if EIN)	Transferor name refers to the name of the entity or business responsible for making payments.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Transferor first name* (if individual TIN)	The first name of the Transferor	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Transferor middle initial (if individual TIN)	The middle initial of the Transferor	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Transferor last name* (if individual TIN)	The family or surname of the Transferor	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

Transferor suffix (if individual TIN)	Generational or professional titles (e.g., Jr., Sr., III) to the Transferor 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	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 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 the Transferor's 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 municipality or urban area where the Transferor resides or conducts business.	50	Alphabets and Numbers Allowed special characters only . ' -
Transferor state/province/territory*	State/province/territory in which the Transferor resides or conducts business.	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 the Transferor's email address.	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
Group names	Enter the group name you want to assign to this transferror.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Employee reference number	The employee reference number is a unique identifier assigned to each employee.	50	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Employee SSN*	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary (working) residents. The acceptable formats is 234-54-5434	11	Numbers Allowed special character is - TIN is allowed with or without hyphen
Employee first name*	First name of the individual receiving the payment. (Applicable only if the Employee is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Employee middle initial	Middle initial of the individual receiving the payment. (Applicable only if the Employee is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Employee last name*	The family or surname of the individual receiving the payment. (Applicable only if the Employee is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

Employee suffix	Use this field to add generational or professional titles (e.g., Jr., Sr., III) to the Employee'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".
Employee 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.
Employee 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".
Employee address line 1*	Enter the primary street address for employee residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Employee 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 < > ; { } [ ] _ \ ! : ? =
Employee 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 . ' –

Employee 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 < > ; { } [ ] _ \ ! : ? =
Employee ZIP code/postal code*	If the employee 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 (/).
Employee email address	Enter employee's email address if you want to opt for online access for the employee. Online Access is a feature that allows employees to view or download the form copies online.	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Employee phone number	Enter the employee'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 employee for the same tax year.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 1 Date option granted*	Enter the date the option was granted.	10	Enter the date in MM/DD/YYYY format.
Box 2 Date option exercised*	Enter the date the option was exercised.	10	Enter the date in MM/DD/YYYY format.
Box 3 Exercise price per share*	Enter the exercise price per share of stock.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Box 4 Fair market value per share on exercise date*	Enter the fair market value (FMV) per share of stock on the date the option was exercised.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 5 No. of shares transferred*	Enter the number of shares of stock transferred pursuant to the exercise of the option.	8	Numbers
Box 6 Other Transferor Business Name	Transferor name refers to the name of the entity or business responsible for making payments.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 6 Other Transferor 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 seperate them with a comma.
Box 6 Other Transferor Country	Enter the Country or Country Code as per the IRS standards.	27	Alphabets **Note**: If left blank, it will be considered as "US".
Box 6 Other Transferor Address Line 1	Enter the primary street address for Employee residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 6 Other 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 < > ; { } [ ] _ \ ! : ? =

Box 6 Other Transferor 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 < > ; { } [ ] _ \ ! : ? =
Box 6 Other 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 < > ; { } [ ] _ \ ! : ? =
Box 6 Other Transferor ZIP Code/Postal Code	If the Employee 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 (/).