

# 1098-F Upload Instructions

## Recipient Information with form data

### Document Overview:

Tax Year	Template Version	Last Updated on	New Updates
2025	1098F_Recipient_1.0	Nov, 2025	No new updates
2024	1098F_Recipient_1.0	Sep, 2024	No new updates
2023	1098F_Recipient_1.0	Aug, 2023	No new updates

### General Instructions

#### File Specifications

- **File Format:** Ensure the file is saved as .CSV (Comma-Separated Values). Other formats like .xls or .xlsx are not supported. [See how to convert other file formats to CSV.](#)
- **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.

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#### Data and Input Specifications

- **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."
- **Comma in Values:** If any of the values contain commas, enclose them in double quotes (EX. "Brown, Davis & Partners").
- **Headers & Column Order:**
  - You can edit the column headers as needed.
  - **Do not change the order of columns,** as the system maps data based on column

position.

- **Duplicate Records:** Duplicates can cause errors or inconsistencies in the submission process. Therefore, ensure that each record is unique by removing any duplicate rows.
- **Predefined Values:** For fields with fixed-choice options, ensure you use values exactly as defined in the template instructions.
- **Special Characters:** All special characters are allowed except < > ; { } [ ] \_ \ ! : ? =
- If the entered data contains any disallowed characters, they will be removed during processing. Additionally, if any text includes 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.	100	Alphabets and Numbers All special characters
<b>If the type of TIN is individual TIN (SSN, ITIN, and ATIN), First name and Last name fields are mandatory.</b>			
Payer type of TIN*	The type of the Taxfiler Identification Number (TIN) applicable to the payer.	16	Allowed entries are EIN, SSN, ITIN, and ATIN. Alternatively, you can use the following numbers to indicate TIN type.  1 = EIN 2 = SSN 3 = ITIN 4 = ATIN 5 = TIN not provided  When the TIN type is 'TIN not provided', the Payer name field is mandatory.

Payer TIN*	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary (working) residents. The acceptable formats are XX-XXXXXXX, XXX-XX-XXXX, XXXXXXXXX.	11	Numbers Allowed special character is - TIN is allowed with or without hyphen
Payer name (if the payer TIN is EIN or TIN not provided)*	Full legal name of the entity receiving the payment.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer first name (if the payer TIN is SSN, ATIN or ITIN)*	First name of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer middle initial (if the payer TIN is SSN, ATIN or ITIN)	Middle initial of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer last name (if the payer TIN is SSN, ATIN or ITIN)*	The family or surname of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer suffix (if the payer TIN is SSN, ATIN or ITIN)(1=Jr 2=Sr 3=I 4=II 5=III 6=IV 7=V 8=VI 9=VII)	Use this field to add generational titles (e.g., Jr., Sr., III) to the payer'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".
Payer 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.

Payer country*	Enter the Country or Country Code as per the IRS standards. <a href="#">Refer to IRS Country Codes</a>	27	Alphabets <b>Note:</b> If left blank, it will be considered as "US".
Payer address line 1*	Enter the primary street address for payer 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 city/town refers to the municipality or urban area where the taxfiler resides or conducts business.	50	Alphabets and Numbers Allowed special characters only . ' _
Payer state/province/territory*	It typically requires the taxfiler 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 < > ; { } [ ] _ \ ! : ? =
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 if you want to opt for online access for the payer. Online Access is a feature that allows payers to view or download the form copies online.	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
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
Box 1 Total amount required to be paid*	Enter the total amount of fines, penalties, or other payments imposed on the payer.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 2 Amount to be paid for violation or potential violation	Enter the amount required to be paid for the violation, investigation, or inquiry into the potential violation of a law.	13	Numbers including decimals Allowed special character -
Box 3 Restitution/remediation amount	Enter the amount identified in the suit, order, or agreement to be paid as restitution or remediation.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 4 Compliance amount	Enter the amount identified in the suit, order, or agreement to be paid to come into compliance with a law	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 5 Date of order/agreement	Enter the date the order was entered by the court or the agreement was fully executed.	10	Enter the date in MM/DD/YYYY format.
Box 6 Court or entity	Enter the name of the court or governmental entity that issued the order or agreement.	39	Alphabets and Numbers Allowed special characters are # - ( ) & '

Box 7 Case number	Enter the official case number assigned to the order or agreement.	30	Alphabets and Numbers Allowed special characters are @ # \$ % & * - + /   ~
Box 8 Case name or names of parties to suit, order, or agreement	Enter the name of the case or the names of the involved parties.	39	Alphabets and Numbers Allowed special characters are " # \$ % & ' ( ) * + , - . / @ ^ `   ~
Box 9 Multiple payments	Select "Yes" if the total payment required by the suit, order, or agreement is made through multiple payments.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked) <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No'.
Box 9 Multiple payers	Select "Yes" if more than one payer is responsible for making the payment as per the suit, order, or agreement.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked) <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No'.
Box 9 Multiple payees	Select "Yes" if there are multiple payees receiving payments under the suit, order, or agreement.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked) <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No'.
Box 9 Provision of services or provision of property required	Select "Yes" if the suit, order, or agreement mandates that the payer provides services or property instead of or in addition to a monetary payment.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked) <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No'.

Box 9 Payment amount not identified	Select "Yes" if the total amount required to be paid is not fully specified in the suit, order, or agreement.	5	<p>Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked)</p> <p><b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No'.</p>
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## Error Handling

Once the data is uploaded, you can review the import summary. If there are any errors in the imported data, you can fix the errors by clicking '**Fix Error**' under the '**Action**' column. You'll also have the option to skip the errors and proceed with the success records.

If there are multiple errors, follow these steps to export and fix the errors.

1. To export the entries as a CSV file, click '**Export**' on the '**Import Summary**' page and download the file.
2. After fixing the errors, upload the file again and proceed with filing.

We recommend you follow the instructions carefully and double-check the information before uploading to avoid errors.