Bulk Upload Instructions

Form 1098-T - Recipient Information with form data

Tax year: **2024**

Last updated: **Version 1.3 (Dec 24, 2024)**

Applicable to **Template Version 1.1**

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.

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**:
    - Headers can be edited 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 < > ; { } [ ] _ \ ! : ? = (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
Student reference number	The student reference number is a unique identifier assigned to each student.	100	Alphabets and Numbers All special characters allowed
If the type of TIN is individual TIN (SSN, ITIN, ATIN, and Other), First name and Last name fields are mandatory.			
Student type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the student.	16	Allowed entries are EIN, SSN, ITIN, ATIN, and Others. Alternatively, you can use the following numbers to indicate TIN type. 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. When the TIN type is 'TIN not provided', the Recipient business name field is mandatory. If you provide 'Others', TIN type will be considered as 'SSN'.

Student 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
Student name (if EIN)*	Full legal name of the entity receiving the payment. (Applicable only if the Student is a business)	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student first name (if individual TIN)*	First name of the individual receiving the payment. (Applicable only if the Student is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student middle initial (if individual TIN)	Middle initial of the individual receiving the payment. (Applicable only if the Student is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student last name (if individual TIN)*	The family or surname of the individual receiving the payment. (Applicable only if the Student is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student suffix (if individual TIN)	Use this field to add generational or professional titles (e.g., Jr., Sr., III) to the student'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".

Student 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.
Student 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".
Student address line 1*	Enter the primary street address for Student residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Student 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 < > ; { } [ ] _ \ ! : ? =
Student 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 . ' -
Student 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 < > ; { } [ ] _ \ ! : ? =

Student ZIP code/postal code*	If the student 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 (/).
Student email address	Enter student's email address if you want to opt for online access for the Student. Online Access is a feature that allows Students to view or download the form copies online.	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Student phone number	Enter the student'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 student for the same tax year.	20	Alphabets and Numbers All special characters allowed
Check to certify TIN solicitation	Mention Yes if you've no record of the recipient TIN, but only if you made a written solicitation for the TIN on or before December 31 of the year for which you are filing the Form 1098-T.	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 1 Payments received for qualified tuition and related expenses	Enter the total payments received for qualified tuition and related expenses from all sources during the calendar year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

Box 4 Adjustments made for a prior year	Enter any adjustments made by an educational institution for prior-year qualified tuition and related expenses reported in an earlier year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 5 Scholarships or grants	Enter the total amount of scholarships or grants you administered for the student's costs of attendance during the calendar year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 6 Adjustments to scholarships or grants for a prior year	Specify the adjustments to scholarships or grants for a prior year.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs
Box 7 The amount in box 1 includes amounts for an academic period beginning January-March 2025	Mention Yes if any tuition payments are for an academic period starting between January and March 2025.	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 At least half-time student	Mention Yes if the student was at least half-time during any academic period.	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 9 A graduate student	Mention Yes if the student was a graduate student.	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 10 Insurance Contract Reimbursements or Refunds	If you are an insurer, enter the total reimbursements or refunds for qualified tuition and related expenses.	13	Numbers including decimals **Note**: Do not enter amounts with positive/negative signs

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.