

1099-PATR Upload Instructions

Payer and Recipient Information with form data

Document Overview:

Tax Year	Version	Last Updated on	New Updates
2025	1099PATR_Payer_Recipient_1.0	Nov, 2025	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., 10 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.
- **Contact Information:**
 - For each recipient, you can add up to 5 contact information.
 - Even if a payer has multiple recipients, the maximum allowed is 5 contacts per payer.
 - If a 6th contact is added for the same payer in the Bulk Upload Template and uploaded through the UI, the system will throw an error.
 - In the UI, the user can set any one of the 5 contacts as the primary contact.

Field Name	Description	Maximum Length	Allowed Input Characters
Payer reference number	The payer reference number is a unique identifier assigned to each payer (business).	50	Alphabets and Numbers All special characters allowed except
Payer type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the payer.	4	Allowed values are 1, 2, EIN, SSN 1 = EIN 2 = SSN
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, XXXXXXXXXX	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.			
Payer business name (if the	Payer name refers to	75	Alphabets and Numbers

payer TIN is EIN)*	the name of the entity or business responsible for making payments.		All special characters allowed except < > ; { } [] _ \ ! : ? =
Payer first name (if the payer TIN is SSN)*	The first name of the payer	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Payer middle initial (if the payer TIN is SSN)	The middle initial of the payer	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Payer last name (if the payer TIN is SSN)*	The family or surname of the payer.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Payer suffix (if the payer TIN is SSN) (1=Jr 2=Sr 3=I 4=II 5=III 6=IV 7=V 8=VI 9=VII)	Generational titles (e.g., Jr., Sr., III) to the payer name for accurate identification. (If individual)	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	The registered name under which a business operates and conducts its affairs, distinct from its legal or registered name. Even entities that are disregarded by the IRS for tax purposes can be reported here.	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. Refer to IRS Country	27	Alphabets Note: If left blank, it will be considered as "US".

	Codes		
Payer address line 1*	Enter the primary street address for the payer's 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 municipality or urban area where the payer resides or conducts business.	50	Alphabets and Numbers Allowed special characters only . ' -
Payer state/province/territory*	State/province/territory in which the payer resides or conducts business.	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 (/).
Contact person first name	First name of the contact person.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Contact person middle initial	Middle initial of the contact person.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =

Contact person last name	The family or surname of the contact person.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Contact person suffix	Generational titles (e.g., Jr., Sr., III) to the payer name for accurate identification. (If individual)	6	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? = Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII".
Contact person email address	Enter the contact person's email address	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Contact phone number	Enter the contact person's phone number	15	Numbers Allowed special characters are + - () and spaces
Group names	Enter the group name you want to assign to this payer.	75	Alphabets Numbers All special characters allowed except < > ; { } [] _ \ ! : ? = .
Recipient reference number	The recipient reference number is a unique identifier assigned to each recipient.	50	Alphabets and Numbers All special characters allowed except

<p>Recipient type of TIN*</p>	<p>The type of the Taxpayer Identification Number (TIN) applicable to the recipient.</p>	<p>16</p>	<p>Allowed entries are EIN, SSN, ITIN, ATIN, Others. Alternatively, you can use the following numbers to indicate TIN type.</p> <p>1 = EIN 2 = SSN 3 = ITIN 4 = ATIN 5 = TIN not provided 10 = Others</p> <p>If you leave the Recipient TIN field blank, it will be considered an error. The Recipient TIN cannot be empty.</p> <p>When the TIN type is 'TIN not provided', the recipient name field is mandatory.</p> <p>If you provide 'Others', TIN type will be considered as 'SSN'.</p>
<p>Recipient TIN*</p>	<p>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, XXXXXXXXXX</p>	<p>11</p>	<p>Numbers Allowed special character is - TIN is allowed with or without hyphen</p>

Recipient business name (if recipient TIN is EIN or TIN not provided)*	Full legal name of the individual receiving the payment.	75	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient first name (if the recipient TIN is SSN, ATIN or ITIN)*	First name of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient middle initial (if the recipient TIN is SSN, ATIN or ITIN)	Middle initial of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient last name (if the recipient 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 < > ; { } [] _ \ ! : ? =
Recipient suffix (if the recipient 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 or professional titles (e.g., Jr., Sr., III) to the recipient'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".
Recipient DBA/trade name	The registered name under which a business operates and conducts its affairs, distinct from its legal or registered name. Even entities that are disregarded by the IRS for tax purposes can be reported here.	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 the recipient's residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient address line 2	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 the recipient's email address if you want to opt for recipient portal access	100	Alphabets and Numbers Allowed special characters are . - _ + and @

	for the recipient. Recipient portal access is a feature that allows recipients to view or download the form copies online.		
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 the same type of return filed for the recipient for the same tax year.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Second TIN not.	Enter 'Yes' if the IRS sent you a notice twice in the last three calendar years stating that the payee used an incorrect TIN.	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 Patronage dividends	Enter the patron's share of patronage dividends paid in cash (including qualified or 'consent' checks), qualified written notices of allocation (face amount), and other property (excluding nonqualified written notices of allocation) that are	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

	deductible.		
Box 2 Nonpatronage distributions	For farmers' cooperatives, report the patron's share of distributions from nonpatronage earnings (or certain government-related business), including cash, qualified written notices of allocation, and other property that are deductible.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 3 Per-unit retain allocations	Enter the patron's share of per-unit retain allocations paid in cash, qualified per-unit retain certificates (face amount), and other property (excluding nonqualified certificates) that are deductible.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 4 Federal income tax withheld	Enter backup withholding on patronage payments.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

<p>Box 5 Redeemed nonqualified notices</p>	<p>Enter the amount of redeemed nonqualified written notices of allocation (paid as patronage dividends) and redeemed nonqualified per-unit retain certificates.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>
<p>Box 6 Section 199A(g) deduction</p>	<p>For specified agricultural and horticultural cooperatives, report the patron's share of the Section 199A(g) deduction passed through by the cooperative. This amount must be designated in a written notice and cannot exceed 9% of the qualified payments in Box 7. Do not reduce amounts in Box 1 or Box 3 by this deduction.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>
<p>Box 7 Qualified payments (Section 199A(b)(7))</p>	<p>For specified agricultural and horticultural cooperatives, enter the qualified payments made to the patron. This must be reported whether or not any Section 199A(g) deduction is passed through.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>

Box 8 Section 199A(a) qual. items	Enter the patron's share of qualified items of income, gain, deduction, or loss from eligible trades or businesses that are not SSTBs under Section 199A. Do not include items such as tax-exempt income, capital gains, or income not effectively connected with a U.S. trade or business.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 9 Section 199A(a) SSTB items	Enter the patron's share of qualified items from otherwise eligible trades or businesses that are SSTBs for purposes of Section 199A. Examples include services in fields such as health, law, and accounting.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 10 Investment credit	Enter the patron's share of total investment credit.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 11 Work opportunity credit	Enter the patron's share of the total work opportunity credit.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

<p>Box 12 Other credits and deductions</p>	<p>Report separately the type and amount of other credits and deductions allocated to the patron, including employment zone credits, fuel production credits, small employer health insurance credit, employer differential wage payment credit, certain EPA compliance deductions, and biodiesel, renewable diesel, or sustainable aviation fuel mixture credits.</p>	<p>36</p>	<p>Allowed values - 1, 2, 3, 4, 5, 6,</p> <p>1 = 12a Form 8844 Credit Amount, 2 = 12b Form 8896 Credit Amount, 3 = 12c Form 8941 Credit Amount, 4 = 12d Form 8932 Credit Amount, 5 = 12e EPA Sulfur Regulations Deduction, 6 = 12f Amount Form 8864 Credit Amount</p>
<p>Box 12 Other credits and deductions (Amount)</p>	<p>Enter the amount of Other credits and deductions</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>
<p>Box 13 Specified coop</p>	<p>Specify 'Yes' if reporting as a specified agricultural or horticultural cooperative.</p>	<p>5</p>	<p>Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked)</p> <p>Note: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.</p>

