

1099 DA Upload Instructions

Recipient Information with form data

Document Overview:

Tax Year	Template Version	Last Updated on	New Updates
2025	1099DA_Recipient_1.0	Nov, 2025	This is a new IRS form introduced for reporting Digital Asset Proceeds from Broker Transactions.

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:**
 - 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
Recipient reference number	The recipient reference number is a unique identifier assigned to each recipient.	50	Alphabets and Numbers All special characters allowed
Recipient type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the recipient.	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 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 name field is mandatory.
Recipient TIN*	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary	11	Numbers Allowed special character is - TIN is allowed with or without a hyphen

	(working) residents. The acceptable formats are 22-5454665, 234-54-5434, 898765463		
Recipient business name (if the recipient TIN is EIN or TIN not provided)*	Full legal name of the entity receiving the payment. (Applicable only if the recipient TIN is a EIN or TIN not provided)	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. (Applicable only if the recipient is an individual) Individual TINs can be SSN, ATIN, ITIN	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. (Applicable only if the recipient is an individual) Individual TINs can be SSN, ATIN, ITIN	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. (Applicable only if the recipient is an individual) Individual TINs can be SSN, ATIN, ITIN	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)	Use this field to add generational titles (e.g., Jr., Sr., III) to	6	Alphabets and Numbers All special characters allowed except < > ; { } [] _

6=IV 7=V 8=VI 9=VII)	the recipient's name for accurate identification. Individual TINs can be SSN, ATIN, ITIN		\ ! : ? = Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII".
Recipient 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.
Recipient country*	Enter the Country or Country Code as per the IRS standards.	27	Alphabets Note: If left blank, it will be considered as "US".
Recipient address line 1*	Enter the primary street address for the recipient residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient 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 < > ; { } [] _ \ ! : ? =
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	50	Alphabets and Numbers All special characters

	indicate the state/province/territory in which they reside or have earned income subject to state taxation.		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 recipient's email address if you want to opt for online access for the recipient. Online Access is a feature that allows recipients to view or download the form copies online.	100	Alphabets and Numbers Allowed special characters are . - _ + and @
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 same type of return filed for the recipient for the same tax year.	30	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
CUSIP Number	The unique identifier for the digital asset.	9	Alphabets and Numbers. All special characters allowed.
Applicable checkbox on Form 8949	Enter a one-letter code that is intended to help the	1	Applicable Codes: G – Short-term transaction: Basis reported to the IRS

	recipient (the customer) properly report the transaction on Form 8949 and/or Schedule D		<p>H – Short-term transaction: Basis is not reported to the IRS</p> <p>J – Long-term transaction: Basis reported to the IRS</p> <p>K – Long-term transaction: Basis is not reported to the IRS</p> <p>Y – Holding period unknown: Broker cannot determine reporting category</p>
1a Code for Digital Asset*	The code assigned to the digital asset (e.g., BTC, ETH).	9	Alphabets and Numbers are allowed.
1b Name of Digital Asset*	Full name of the digital asset.	35	Alphabets are allowed.
1c Number of Units*	Total units of the digital asset involved in the transaction.	<p>Total length before decimal: 20</p> <p>Total length after decimal: 18</p>	<p>Numbers including decimals. Do not enter amounts with positive/negative signs. Sample: 01234567891011121314.123456789012345678</p>
1d Date Acquired	Date the filer acquired the digital asset.	10	MM/DD/YYYY. Numbers and / only.
1e Date Sold or Disposed	Date the digital asset was sold or disposed of.	10	MM/DD/YYYY. Numbers and / only.
1f Proceeds	Gross proceeds from the sale or disposition.	13	Numbers including decimals. Do not enter amounts with

			positive/negative signs.
1g Cost or Other Basis	Cost basis of the digital asset.	13	Numbers including decimals. Do not enter amounts with positive/negative signs.
1h Accrued Market Discount	Any accrued market discount applicable.	13	Numbers including decimals. Do not enter amounts with positive/negative signs.
1i Wash Sales Loss Disallowed	Amount of disallowed wash sale loss.	13	Numbers including decimals. Do not enter amounts with positive/negative signs.
2 Check if Basis Reported to IRS	Indicates if the cost basis is reported to the IRS.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
3a Gross Proceeds	If Proceeds are given, Gross or Net proceeds should be mandatory	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
3a Net Proceeds	If Proceeds are given, Gross or Net proceeds should be mandatory	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
3b QOF	If the asset is part of a Qualified Opportunity Fund.	5	Allowed values are Yes/No. If left blank, will be automatically assigned as 'No'.

4 Federal Income Tax Withheld	Amount of federal income tax withheld on this transaction.	13	Numbers including decimals. Do not enter amounts with positive/negative signs.
5 Check if Loss is Not Allowed Based on 1f	Indicates if loss is disallowed based on proceeds.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
6a Short-term *	If ordinary is checked, either Short term or Long Term should be mandatory	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
6b Long-term *	If ordinary is checked, either Short term or Long Term should be mandatory	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
6c Ordinary	Indicates if gain/loss is ordinary.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
7 Check if 1f is Only Cash	Indicates if proceeds in 1f are cash only.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
8 Check if Broker Relied on Customer-provided Acquisition Information	Indicates if broker relied on customer info for acquisition	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No

	date/cost.		(Unchecked). If left blank, will be automatically assigned as 'No'.
9 Check if Digital Asset is a Noncovered Security	Indicates if the asset is a noncovered security.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
11a Qualifying Stablecoins	Indicates if the asset is a qualifying stablecoin.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
11a Specified NFTs	Indicates if the asset is a specified NFT.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked). If left blank, will be automatically assigned as 'No'.
11b Number of Transactions	If 11a is Qualified Stablecoins or Specified NFTs, then 11b is required	15	Numbers including decimals. Do not enter amounts with positive/negative signs.
11c For aggregate reporting of specified NFTs, aggregate gross proceeds reported in 1f that are attributable to first sales by creator or minter	Aggregate gross proceeds for first sales by creator/minter.	13	Numbers including decimals. Do not enter amounts with positive/negative signs.
12a Number of Units Transferred In	Number of units transferred in from another holder.	35 Total length before decimal: 20 Total length after decimal: 18	Numbers including decimals. Do not enter amounts with positive/negative signs. Sample: 01234567891011121314.12345 6789012345678

12b Transfer-in Date*	Date when units were transferred in.	10	MM/DD/YYYY. Numbers and / only.
14 State Name	Name of the state for state reporting.	50	Alphabets. All special characters allowed except < > ; { } [] _ \ ! : ? =
15 State Identification Number	State-assigned ID number for the recipient.	25	Alphabets and Numbers. All special characters allowed except < > ; { } [] _ \ ! : ? =
16 State Tax Withheld	Amount of state tax withheld.	13	Numbers including decimals. Do not enter amounts with positive/negative signs.
14b Second State Name	Name of the second state for reporting.	50	Alphabets. All special characters allowed except < > ; { } [] _ \ ! : ? =
15b Second State Identification Number	State-assigned ID number for second state.	25	Alphabets and Numbers. All special characters allowed except < > ; { } [] _ \ ! : ? =
16b Second State Tax Withheld	Amount of state tax withheld for second state.	13	Numbers including decimals. 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.