

# Bulk Upload Instructions

## Form 1099-OID - Recipient Information with form data

Tax year: **2025**

Last updated: **Version 0.1 (Sep 01, 2025)**

### 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.	100	Alphabets and Numbers All special characters allowed
<b>If the type of TIN is individual TIN (SSN, ITIN, and ATIN), First name and Last name fields are mandatory.</b>			
Recipient type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the recipient.	16	<p>Allowed entries are EIN, SSN, ITIN, and ATIN. 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</p> <p>When the TIN type is 'TIN not provided', the Recipient name field is mandatory.</p>
Recipient 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	<p>Numbers</p> <p>Allowed special character is -</p> <p>TIN is allowed with or without hyphen</p>

Recipient name (if the recipient 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 <>;{}[]_\\!?:? =
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 type of 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 type of TIN is SSN, ATIN or ITIN)	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	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. Refer to IRS Country Codes	27	Alphabets  <b>Note:</b> If left blank, it will be considered as "US".
Recipient address line 1*	Enter the primary street address for 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 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 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.	20	Alphabets and Numbers All special characters allowed
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/Y=Yes (Checked) N=No (Unchecked)  <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
FATCA filing requirement	Specify if the FATCA filing requirement is applicable or not.	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' for the recipient.
Box 1 Original issue discount for the year	Enter the OID from the taxable obligation for the portion of the year you owned as interest income on your tax return.	13	Numbers including decimals  <b>Note:</b> Do not enter amounts with positive/negative signs
Box 2 Other periodic interest	Enter the interest amount for the year, separate from the OID.	13	Numbers including decimals  <b>Note:</b> Do not enter amounts with positive/negative signs

Box 3 Early withdrawal penalty	Enter any interest or principal forfeited from an early withdrawal of time deposits, like a certificate of deposit (CD).	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 4 Federal income tax withheld	Enter any federal income tax withheld.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 5 Market discount	Enter the amount of market discount accrued on the debt instrument during the tax year if it's \$10 or more.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 6 Acquisition premium	Enter the amount of premium amortization for the period the debt instrument was owned by the holder.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 7 Description*	Enter the CUSIP number, if available. If not, enter the stock exchange abbreviation, issuer abbreviation, coupon rate, and maturity year.	39	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 8 Original issue discount on U.S. Treasury obligations	Enter the amount of OID on the U.S. Treasury obligation for the period it was owned by the record holder.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 9 Investment expenses	Enter your share of investment expenses from a single-class REMIC.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs

Box 10 Bond premium	Enter the bond premium amortization for a taxable covered security allocable to the interest paid during the tax year.	13	Numbers including decimals  <b>Note:</b> Do not enter amounts with positive/negative signs
Box 11 Tax-exempt OID	Enter the OID for a tax-exempt covered security acquired on or after January 1, 2017, for the time it was owned.	13	Numbers including decimals  <b>Note:</b> Do not enter amounts with positive/negative signs
Box 12a State	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except <>;{}[]_ \ ! : ? =
Box 13a Payer state identification no.	This refers to the state account number of the payer.	20	Alphabets and Numbers All special characters allowed except <>;{}[]_ \ ! : ? =
Box 14a State tax withheld	This refers to the total amount of state income tax withheld from the payments made to the recipient during the tax year.	13	Numbers including decimals  <b>Note:</b> Do not enter amounts with positive/negative signs
Box 12b Second State	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except <>;{}[]_ \ ! : ? =
Box 13b Second Payer State Identification No.	This refers to the state account number of the payer.	20	Alphabets and Numbers All special characters allowed except <>;{}[]_ \ ! : ? =
Box 14b Second State Tax Withheld	This refers to the total amount of state income tax withheld from the payments made to the recipient during the tax year.	13	Numbers including decimals  <b>Note:</b> Do not enter amounts with positive/negative signs

**Below are the accepted state ID Number Formats**

<b>State</b>	<b>State ID Number Format 1</b>	<b>State ID Number Format 2</b>	<b>State ID Number Format 3</b>	<b>State ID Number Format 4</b>	<b>State ID Number Format 5</b>
Alabama (AL)	123456	R007999999	-	-	-
Arizona (AZ)	99-9999999	999999999	23-123456	-	-
Arkansas (AR)	99999999-ZZZ	999999999	-	-	-
California (CA)	999-9999-9	999999999	Z99999999	9999999999999	9999999999
Colorado (CO)	999999999	99-999999	99-999999-999	9999999999999	-
Connecticut (CT)	999999999-999	99999999999-999	999999999999-999	99-99999999	-
Delaware (DE)	9-9999999999-999	-	-	-	-
District of Columbia (DC)	99999999999999	-	-	-	-
Georgia (GA)	99999999-AA	-	-	-	-
Hawaii (HI)	999999999-99	W999999999-99	WH-999-999-999 99-99	WH-999-999-9999 -99	-
Idaho (ID)	9999999999	-	-	-	-
Illinois (IL)	99-99999999	99-99999999 999	-	-	-
Indiana (IN)	99999999999 999	99999999999 999 9	-	-	-
Iowa (IA)	99-99999999999	99-99999999-999	-	-	-
Kansas (KS)	0369999999999F99	036-Z999999999Z9 9	999-Z999999999Z9 9	-	-
Kentucky (KY)	9999999	-	-	-	-
Louisiana (LA)	99999999-999	99999999999	-	-	-
Maine (ME)	99-99999999AA	99-9999999999	-	-	-
Maryland (MD)	999999999	-	-	-	-
Massachusetts (MA)	99-99999999	999-999-999	999999999	WTH-999999999-99 9	-
Michigan (MI)	ZZ-99999999	99-99999999	-	-	-
Minnesota (MN)	1234567	-	-	-	-
Mississippi (MS)	99-99999999	9999-9999	99-99999999-9	99-99999999 9	-
Missouri (MO)	999999998	-	-	-	-



Montana (MT)	9999999-999-WT H	-	-	-	-
Nebraska (NE)	9999999	99999999	999999999	21-999999999	-
New Jersey (NJ)	999999999/999	999-999-999/999	-	-	-
New Mexico (NM)	99-999999-99-9	99-999999-999	-	-	-
New York (NY)	999999999	99999999-9	-	-	-
North Carolina (NC)	999999999	-	-	-	-
North Dakota (ND)	12345678901	-	-	-	-
Ohio (OH)	99-999999	99 999999	59 999999	-	-
Oklahoma (OK)	99-9999999	WTH-99999999-9 9	999999999	-	-
Oregon (OR)	9999999-9	-	-	-	-
Pennsylvania (PA)	9999 9999	99999999	-	-	-
Rhode Island (RI)	99-9999999	999999999	99999999999	-	-
South Carolina (SC)	999999999	99999999-9	-	-	-
Utah (UT)	12345678901WTH	99999999-999-W TH	-	-	-
Vermont (VT)	430999999999F99	WHT12345678	-	-	-
Virginia (VA)	30V99999999F999	99-Z99999999F-9 99	9999999999	-	-
West Virginia (WV)	99999999	-	-	-	-
Wisconsin (WI)	36999999999999	036-9999999999- 99	-	-	-

## 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.