

3921 Upload Instructions

Payer and Recipient Information with form data

Document Overview:

Tax Year	Version	Last Updated on	New Updates
2025	3921_Payer_Recipient_2.0	Nov, 2025	Added new fields such as contact person first name, contact person middle initial, contact person last name, and contact person suffix (1=Jr 2=Sr 3=I 4=II 5=III 6=IV 7=V 8=VI 9=VII)
2024	3921_Payer_Recipient_1.0	Sep, 2024	No new updates
2023	3921_Payer_Recipient_1.0	Oct, 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.

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
Transferor reference number	The Transferor reference number is a unique identifier assigned to each Transferor (business).	50	Alphabets and Numbers All special characters allowed except
Transferor type of TIN (1=EIN 2=SSN)*	The type of the Taxpayer Identification Number (TIN) applicable to the Transferor.	4	Allowed values are 1, 2, EIN, SSN 1 = EIN 2 = SSN
Transferor 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

If the type of TIN is individual TIN (SSN, ITIN, ATIN, and Other), First name and Last name

fields are mandatory.

Transferor name (if the transferor TIN is EIN)*	Transferor name refers to the name of the entity or business responsible for making payments.	75	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Transferor first name (if the transferor TIN is SSN)*	The first name of the Transferor	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Transferor middle initial (if the transferor TIN is SSN)	The middle initial of the Transferor	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Transferor last name (if the transferor TIN is SSN)*	The family or surname of the Transferor	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Transferor suffix (if the transferor TIN is SSN) (1=Jr 2=Sr 3=I 4=II 5=III 6=IV 7=V 8=VI 9=VII)	Generational or professional titles (e.g., Jr., Sr., III) to the Transferor 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".
Transferor DBA/trade name	The registered name under which a	75	Alphabets and Numbers

	business operates and conducts its affairs, distinct from its legal or registered name.		All special characters allowed except < > ; { } [] _ \ ! : ? = If you have multiple trade names separate them with a comma.
Transferor 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".
Transferor address line 1*	Enter the primary street address for the Transferor's residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Transferor 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 < > ; { } [] _ \ ! : ? =
Transferor city/town*	The municipality or urban area where the Transferor resides or conducts business.	50	Alphabets and Numbers Allowed special characters only . ' -
Transferor state/province/territory*	State/province/territory in which the Transferor resides or conducts business.	50	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Transferor ZIP code/postal code*	If the Transferor is from the US, the zip code must be filled	16	US: Numbers - 5 digits, plus an optional 4 digits

	out. Otherwise, the postal code should be provided.		(ZIP+4 format). Foreign: Up to 16 characters allowed. Special character allowed hyphen (-) slash (/).
Contact person first name	The first name of the contact person.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Contact person middle initial	The 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 (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".
Contact person email address	Enter the contact person's email address	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Contact person 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 transferror.	75	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Employee reference number	The employee reference number is a unique identifier assigned to each employee.	50	Alphabets and Numbers All special characters allowed except
Employee SSN*	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary (working) residents. The acceptable formats is 234-54-5434	11	Numbers Allowed special character is - TIN is allowed with or without hyphen
Employee first name*	First name of the individual receiving the payment. (Applicable only if the Employee is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Employee middle initial	Middle initial of the individual receiving the payment. (Applicable only if the Employee is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Employee last name*	The family or surname of the individual receiving the payment. (Applicable only if the Employee is an individual)	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =

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

Employee 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 . ' -
Employee 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 < > ; { } [] _ \ ! : ? =
Employee ZIP code/postal code*	If the employee 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 (/).
Employee email address	Enter employee's email address if you want to opt for online access for the employee. Online Access is a feature that allows employees to view or download the form copies online.	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Employee phone number	Enter the employee'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 employee for the same tax year.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 1 Date option granted*	Enter the date the option was granted.	10	Enter the date in MM/DD/YYYY format.
Box 2 Date option exercised*	Enter the date the option was exercised.	10	Enter the date in MM/DD/YYYY format.
Box 3 Exercise price per share*	Enter the exercise price per share of stock.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 4 Fair market value per share on exercise date*	Enter the fair market value (FMV) per share of stock on the date the option was exercised.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 5 No. of shares transferred*	Enter the number of shares of stock transferred pursuant to the exercise of the option.	8	Numbers
Box 6 Other Transferor EIN	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary (working) residents. The acceptable formats are	10	Numbers Allowed special characters -

	22-5454665		
Box 6 Other Transferor Business Name	Transferor name refers to the name of the entity or business responsible for making payments.	75	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 6 Other Transferor DBA/Trade Name	The registered name under which a business operates and conducts its affairs, distinct from its legal or registered name.	75	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? = If you have multiple trade names separate them with a comma.
Box 6 Other Transferor Country	Enter the Country or Country Code as per the IRS standards.	27	Alphabets Note: If left blank, it will be considered as "US".
Box 6 Other Transferor Address Line 1	Enter the primary street address for Employee residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 6 Other Transferor 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 < > ; { } [] _ \ ! : ? =

<p>Box 6 Other Transferor City/Town</p>	<p>The city/town refers to the municipality or urban area where the taxpayer resides or conducts business.</p>	<p>50</p>	<p>Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =</p>
<p>Box 6 Other Transferor State/Province/Territory</p>	<p>It typically requires the taxpayer to indicate the state/province/territory in which they reside or have earned income subject to state taxation.</p>	<p>50</p>	<p>Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =</p>
<p>Box 6 Other Transferor ZIP Code/Postal Code</p>	<p>If the Employee is from the US, the zip code must be filled out. Otherwise, the postal code should be provided.</p>	<p>16</p>	<p>US: Numbers - 5 digits, plus an optional 4 digits (ZIP+4 format). Foreign: Up to 16 characters allowed. Special character allowed hyphen (-) slash (/).</p>