

3922 Upload Instructions

Payer and Recipient Information with form data

Document Overview:

Tax Year	Version	Last Updated on	New Updates
2025	3922_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	3922_Payer_Recipient_1.0	Oct, 2024	No new updates
2023	3922_Payer_Recipient_1.0	Sep, 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
Corporation reference number	The Corporation reference number is a unique identifier assigned to each Corporation (business).	50	Alphabets and Numbers All special characters allowed
Corporation type of TIN (1=EIN 2=SSN)*	The type of the Taxpayer Identification Number (TIN) applicable to the Corporation.	4	Allowed values are 1, 2, EIN, SSN 1 = EIN 2 = SSN
Corporation TIN*	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary (working) residents. The acceptable formats are 22-5454665,	11	Numbers Allowed special character is - TIN is allowed with or without hyphen

	234-54-5434, 898765463.		
If the type of TIN is individual TIN (SSN, ITIN, ATIN, and Other), First name and Last name fields are mandatory.			
Corporation name (if the corporation TIN is EIN)*	Corporation name refers to the name of the entity or business responsible for making payments.	75	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Corporation first name (if the corporation TIN is SSN)*	The first name of the Corporation	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Corporation middle initial (if the corporation TIN is SSN)	The middle initial of the Corporation	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Corporation last name (if the corporation TIN is SSN)*	The family or surname of the Corporation	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Corporation suffix (if the corporation 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 Corporation 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".
Corporation DBA/trade name	The registered name under which a business operates and conducts its affairs, distinct from	75	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =

	its legal or registered name.		If you have multiple trade names separate them with a comma.
Corporation 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".
Corporation address line 1*	Enter the primary street address for the Corporation's residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Corporation 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 < > ; { } [] _ \ ! : ? =
Corporation city/town*	The municipality or urban area where the Corporation resides or conducts business.	50	Alphabets and Numbers Allowed special characters only . ' -
Corporation state/province/territory*	State/province/territory in which the Corporation resides or conducts business.	50	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Corporation ZIP code/postal code*	If the Corporation 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	The first name of the contact person.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Contact 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 Corporation.	75	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Employee reference number	The employee reference number is a unique identifier	50	Alphabets and Numbers All special characters

	assigned to each employee.		allowed
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 Fair market value per share on grant date*	Enter the fair market value (FMV) per share of stock on the date the option was granted.	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 FMV per share of stock on the date the option to purchase the stock was exercised.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 5 Exercise price paid per share	Enter the price paid per share on the date the option was exercised.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 6 No. of shares transferred*	Specify the number of shares to which legal title was transferred.	8	Numbers
Box 7 Date legal title transferred*	Enter the date legal title of the shares was first transferred.	10	Enter the date in MM/DD/YYYY format.

Box 8 Exercise price per share determined as if the option was exercised on the date shown in box 1	If the exercise price per share wasn't set on the grant date (box 1), enter the price as if the option had been exercised on that date.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
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