

Payer and Recipient Bulk Upload Instructions

Payer and Recipient Data

Last updated: **Nov 10, 2025 (V 1.2)**

General Instructions

1. **File Format:** Ensure the file is saved as .CSV (Comma-Separated Values). Other formats like .xls or .xlsx are not supported.
2. **File Size:** The file size should not exceed the specified limit (e.g., 15 MB). Split large files into smaller ones if necessary.
3. **Row Limit:** Rows exceeding 20,000 entries should be split into multiple files to ensure smooth processing.
4. **Encoding:** Use UTF-8 encoding to avoid errors with special characters or unsupported languages.
5. **Mandatory Fields:** Fields marked as required or mandatory must be filled for every record.
6. **Empty Fields:** If a value is not applicable, leave the field blank rather than using placeholders like "N/A" or "NULL."
7. **Special Characters in Values:** If any of the values contain special characters like commas, enclose them in double quotes (e.g., "Smith & Co.", "Brown, Davis & Partners").
8. **Headers & Column Order:**
 - Headers can be edited as per the need since we are mapping based on the position.
 - Do not change the order of columns if the system maps data based on column position..
9. **Duplicate Records:** Remove duplicate rows to ensure each record is unique.
10. **Predefined Values:** For dropdown or fixed-choice fields, use values exactly as defined in the template instruction.
11. **Special Characters:**
 - Restricted characters: < > ; { } [] _ \ ! : ? =
 - 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
Payer reference number	The payer reference number is a unique identifier assigned to each payer (business).	50	Alphabets, Numbers and Special Characters
Payer type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the payer.	7	Allowed entries are EIN, SSN, QI-EIN, WP-EIN, WT-EIN, NQI-EIN. Alternatively, you can use the following numbers to indicate TIN type. 1 = EIN 2 = SSN 3 = QI-EIN 4 = WP-EIN 5 = WT-EIN 6 = NQI-EIN
Payer 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	Allowed special character is hyphen TIN is allowed with or without hyphen
Payer name* (Applicable if the TIN type is EIN, QI-EIN, WP-EIN, WT-EIN, or NQI-EIN)	Payer name refers to the name of the entity or business responsible for making payments.	75	Alphabets and Numbers All special characters allowed except <>;{}[]_ \ ! : ? =
Payer first name* (Applicable if the TIN type is SSN)	The first name of the payer.	20	Alphabets and Numbers All special characters allowed except <>;{}[]_ \ ! : ? =
Payer middle initial (Applicable if the TIN type is SSN)	The middle initial of the payer.	20	Alphabets and Numbers All special characters allowed except <>;{}[]_ \ ! : ? =

Payer last name*	The family or surname of the payer.	20	Alphabets and Numbers All special characters allowed except <>;{}[]_\\!:=
Payer suffix (Applicable if the TIN type is SSN)	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.	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 Codes	27	Alphabets Note: If left blank, it will be considered as "US".
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	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 All special characters allowed except <>;{}[]_\\!:=
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 Information			
Primary contact person first name	First name of the primary contact person.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Primary contact person middle initial	Middle initial of the primary contact person.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Primary contact person last name	The family or surname of the contact person.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Primary 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".
Primary contact person email address	Enter the primary contact person's email address	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Primary contact person phone number	Enter the primary 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 and Numbers All special characters allowed except <>;{}[]_ \!: ? = Maximum of 100 groups
W-2 E-File Specific Fields			
Kind of payer	Enter the appropriate payer based on organization type and filing requirements.	25	Alpha Numeric Special Characters # & () - ' , . Allowed values - Regular (Form 941), Regular(Form 944), Agricultural(Form943), Household, Military, MedicareQualGovEm, Railroad(Form CT-1)
Kind of employer	Enter the applicable employer type.	20	Alpha Numeric Special Characters # & () - ' , . Allowed values - None Apply,Tax Exempt Employer,State and Local Governmental Employer,State and Local Tax Exempt Employer,Federal Government
94x Forms E-File Specific Signing Authority Fields			

Business classification	Enter the legal business structure of the payer.	40	Alpha Numeric Special Characters # & () - ' , . Allowed values - Sole Proprietor or Single-member LLC,S-Corporation or LLC as S-Corp,C-Corporation or LLC as C-Corp,Partnership or LLC as Partnership,Trust or Estate,Exempt Organization
Signing authority name	Enter the name of the individual who is authorized to sign on behalf of the payer.	80	Alphabets, Numbers and Acceptable Special Characters ? () * ' \ - " / ' []

Signatory title	<p>Enter the designation of the signing authority.</p> <p>For RA users, the signatory title will be set to 'Reporting Agent' by default in the application.</p>	25	<p>Alpha Numeric Special Characters # & () - ' , .</p> <p>Allowed values - Owner, Sole proprietor, Sub Member, President,Vice President, Treasurer, Assistant Treasurer,,Cheif Accounting, Officer,Tax Officer,Cheif Operating Officer,Corporate Secretary,Secretary Treasurer,Corporate Officer,Member,Administrator,Executor,Trustee,Fiduciary,Partner,General Partner,Limited Partner,LLC Member,Managing Member,Manager,Tax Matter Partner,Corporate Treasurer,Cheif Executive Officer,Executive director,Director,Chairman,Executive,Administrator,Reciever,Pastor,Assistant to Religious Leader,Reverend,Priest,Minister.</p>
Signing authority contact number	Provide a phone number where the filer can be contacted for any questions or issues regarding the 94x filing forms.	10	Numbers
1042-S Additional Information			
Ch.3.Status code	Enter the Withholding agent status code from the list of Recipient Status Codes.	88	Refer Appendix A
Ch.4.Status code	Enter the Withholding agent status code from the list of Recipient Status Codes.	89	Refer Appendix B
GIIN	Enter the Withholding agent GIIN provided.	19	<p>Numbers</p> <p>Acceptable alphabets combination are LE, SL, ME, BR, SP, SF, SD, SS and SB</p>

FTIN	Enter the Withholding agent's foreign tax identification number	22	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
1042-S Title	Enter the title of the individual or entity receiving the income for the 1042-S form filing.	40	Refer Appendix A
ACA Specific Fields			
Are you an insurer?	An insurer can be an entity that offers health coverage to any individual or employees of a particular entity.	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.
Are you a Designated Governmental Entity (DGE)?	The term “ Designated Governmental Entity ” means an agency of the federal government or a state or local government, a local governmental unit, a public or municipal corporation, or a unit of a state university system.	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.
Fill out the fields below only if you are a Designated Governmental Entity (DGE).			
DGE business name	Enter the name of the Designated Governmental Entity (DGE).	75	All special characters allowed except < > ; { } [] _ \ ! : ? =
DGE DBA/trade name	The registered name under which a business operates and conducts its affairs, distinct from its legal or registered name.	75	All special characters allowed except < > ; { } [] _ \ ! : ? =
DGE EIN	A nine-digit number assigned to the entity. The acceptable format is 22-5454665, 898765463	10	Numbers Allowed special character is hyphen TIN is allowed with or without hyphen

DGE 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".
DGE address line 1	Enter the primary street address for the entity's residence or business.	46	Alphabets and Numbers All special characters allowed except <>;{}[]_ \! : ? =
DGE address line 2	For additional address details such as apartment, suite, unit, or building number.	46	Alphabets and Numbers All special characters allowed except <>;{}[]_ \! : ? =
DGE city/town	The municipality or urban area where the payer resides or conducts business.	50	Allowed special characters . ' -
DGE state/province/territory	State/province/territory in which the payer resides or conducts business.	50	Alphabets and Numbers All special characters allowed except <>;{}[]_ \! : ? =
DGE ZIP code/postal code	If the contact person 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 (/).
DGE first name	Contact person's first name.	20	Alphabets and Numbers All special characters allowed except <>;{}[]_ \! : ? =
DGE middle name	Contact person's middle initial.	20	Alphabets and Numbers All special characters allowed except <>;{}[]_ \! : ? =
DGE last name	Contact person's family or surname.	20	Alphabets and Numbers All special characters allowed except <>;{}[]_ \! : ? =

DGE suffix	Generational or professional titles (e.g., Jr., Sr., III) to the contact person'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".
DGE phone number	Enter the contact person's phone number.	15	Numbers Allowed special characters are + - () and spaces
Recipient Details			
Recipient reference number	The recipient reference number is a unique identifier assigned to each recipient.	50	Alphabets, Numbers and Special Characters
Recipient form type	The type of form being submitted typically indicates whether the form is for an individual, a sole proprietorship, a corporation, or another entity type.	15	Allowed Values - 1, 2, 3, 1099/1098/5498, ACA/W-2, 1099/1098/5498 & ACA/W-2 1 = 1099/1098/5498, 2 = ACA/W-2, 3 = Both
Recipient type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the recipient.	16	Allowed entries are EIN, SSN, ITIN, ATIN, Others Alternatively, you can use the following numbers to indicate TIN type. 1 = EIN 2 = SSN 3 = ITIN 4 = ATIN 5 = QI-EIN 6 = WP-EIN 7 = WT-EIN 8 = NQI-EIN 9 = TIN not provided 10 = Others If you leave this field blank, it will be considered as 'TIN not provided' for the recipient.

			<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>
Recipient 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	<p>Numbers</p> <p>Allowed special character is hyphen</p> <p>TIN is allowed with or without hyphen</p>
If the type of TIN is individual TIN (SSN, ITIN, ATIN and Other), First name and Last name fields are mandatory.			
<p>Recipient business name*</p> <p>(Applicable if the TIN type is EIN, QI-EIN, WP-EIN, WT-EIN, or TIN not provided)</p>	Full legal name of the individual receiving the payment.	75	<p>Alphabets and Numbers</p> <p>All special characters allowed except < > ; { } [] _ \ ! : ? =</p>
<p>Recipient first name*</p> <p>(Applicable if the TIN type is SSN, ITIN, ATIN, or Others)</p>	First name of the individual receiving the payment.	20	<p>Alphabets and Numbers</p> <p>All special characters allowed except < > ; { } [] _ \ ! : ? =</p>
<p>Recipient middle initial</p> <p>(Applicable if the TIN type is SSN, ITIN, ATIN, or Others)</p>	Middle initial of the individual receiving the payment.	20	<p>Alphabets and Numbers</p> <p>All special characters allowed except < > ; { } [] _ \ ! : ? =</p>
<p>Recipient last name*</p> <p>(Applicable if the TIN type is SSN, ITIN, ATIN, or Others)</p>	The family or surname of the individual receiving the payment.	20	<p>Alphabets and Numbers</p> <p>All special characters allowed except < > ; { } [] _ \ ! : ? =</p>

Others)			
Recipient suffix (Applicable if the TIN type is SSN, ITIN, ATIN, or Others)	Use this field to add generational 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 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 DOB	Enter the date of birth of the recipient.	10	Enter the date in MM/DD/YYYY format.
Want to request W9? (Yes/No or 1/0 or True/False or X/Y=Yes N=No) (If yes, the recipient email address is mandatory)	If you want to collect a W-9 from the recipient, enter 'Yes'. Once the recipient details are updated in the address book, the W-9 request will be sent automatically. Note: If you choose 'Yes,' the recipient's email address is mandatory.		Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked)
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 All special characters allowed except <>;{}[]_\\!?:=
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 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

Form W-9 Information

Federal tax classification	Enter the federal tax classification of the entity or individual.	50	Alpha Numeric and Special Character & () - ' , . # Allowed values 1= Individual/Sole proprietor or single member LLC 2 = Limited Liability Company 3 = S-Corporation 4 = C-Corporation 5 = Partnership 6 = Trust/Estate 7 = Others
Exempt payee code	Enter the exempt payee code for payees exempt from backup withholding.	55	Alpha Numeric and Special Character & () - ' , . # Allowed values 1 = An organisation exempt from tax 2 = The U.S or its agencies or instrumentalities 3 = A state, the DC, a U.S commonwealth 4 = A foreign government 5 = A corporation 6 = A dealer in securities or commodities 7 = A futures commission merchant 8 = A real estate investment trust 9 = An entity registered at all times during the tax year 10 = A common trust fund 11 = A financial institution 12 = A middleman 13 = A trust exempt from tax
Exempt from FATCA reporting code	Payees exempt from reporting under the Foreign Account Tax Compliance Act (FATCA) should enter the code.	60	Alpha Numeric and Special Character & () - ' , . # Allowed values A = An organisation exempt from tax B = The U.S or its agencies or instrumentation C = A state, the DC, a U.S commonwealth D = A corporation (stock regularly traded) E = A corporation (member of the same group as Corporation) F = A dealer

			G = A real estate investment trust H = A regulated investment company I = A common trust fund J = A bank K = A broker L = A trust exempt from tax M = A tax exempt trust
LLC Tax Classification	Specify how the LLC is treated for federal tax purposes.	50	1 = S Corporation 2 = C Corporation 3 = Partnership

Form 1042-S Information

Box 13f Ch.3. status code*	The withholding agent must enter the Chapter 3 status code	88	Refer Appendix B
Box 13g Ch.4. status code*	A Withholding agent must enter a Chapter 4 status code for the recipient only if the payment is a withholdable payment	89	Refer Appendix C
13h Recipient's GIIN	Enter the recipient's Global Intermediary Identification Number (GIIN)	19	Numbers acceptable alphabets combination are LE, SL, ME, BR, SP, SF, SD, SS and SB
13i Recipient's foreign tax identification number	Enter the recipient's identification number used in the recipient's country of residence for tax purposes.	25	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
13j LOB code	Enter the code that best describes the applicable limitation on benefits (LOB) category that qualifies the taxpayer for the requested treaty benefits	78	Refer Appendix D
13k Recipient's account number	Enter the recipient's account number.	20	Alphabets and Numbers Allowed special characters are # / & () - ' , . space

ACA Additional Information

Employee subscriber number for MA state	Enter the MA subscriber number of the employee.	6-20	Alphabets and Numbers
Covered Individual first name	First name of the covered individual. (Applicable only if the recipient is an	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =

	individual) .You can add up to 5 covered individuals		
Covered Individual middle name	Middle name of the covered individual. (Applicable only if the recipient is an individual). You can add up to 5 covered individuals	20	Alphabets and Numbers All special characters allowed except <>;{}[]_\\!:=
Covered Individual last name	Last name of the covered individual. (Applicable only if the recipient is an individual). You can add up to 5 covered individuals	20	Alphabets and Numbers All special characters allowed except <>;{}[]_\\!:=
Covered Individual suffix	Use this field to add generational or professional titles (e.g., Jr., Sr., III) to the recipient's name for accurate identification. You can add up to 5 covered individuals	6	Alphabets and Numbers All special characters allowed except <>;{}[]_\\!:= Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII".
Covered Individual SSN	Enter the SSN of the covered individual. The acceptable formats are 234-54-5434, 898765463. You can add up to 5 covered individuals	11	Numbers and TIN is allowed with or without hyphen
Covered Individual DOB	Enter the date of birth of the covered individual. You can add up to 5 covered individuals	10	Enter the date in MM/DD/YYYY format.
Covered Individual subscriber number for MA state	Enter the MA subscriber number of the covered individual. You can add up to 5 covered individuals	6-20	Alphabets and Numbers

Appendix A	
Chapter 3	Status Codes
05	U.S. branch – treated as U.S. Person
06	U.S. branch – not treated as U.S. Person

07	U.S. branch – ECI presumption applied
08	Partnership other than Withholding Foreign Partnership or Publicly Traded Partnership
09	Withholding Foreign Partnership
10	Trust other than Withholding Foreign Trust
11	Withholding Foreign Trust
12	Qualified Intermediary
13	Qualified Securities Lender – Qualified Intermediary
14	Qualified Securities Lender – Other
15	Corporation
16	Individual
17	Estate
18	Private Foundation
19	International Organization
20	Tax Exempt Organization (Section 501(c) entities)
21	Unknown Recipient
22	Artist or Athlete
23	Pension
24	Foreign Central Bank of Issue
25	Nonqualified Intermediary
26	Hybrid entity making Treaty Claim
35	Qualified Derivatives Dealer
36	Qualified Derivatives Dealer
37	Foreign Government – Controlled Entity
38	Foreign Government – Controlled Entity

Appendix B	
Chapter 4	Status Code
01	U.S. Withholding Agent – FI

02	U.S. Withholding Agent – Other
03	Territory FI – not treated as U.S. Person
04	Territory FI – not treated as U.S. Person
05	Participating FFI – Other
06	Participating FFI – Reporting Model 2 FFI
07	Registered Deemed-Compliant FFI – Reporting Model 1 FFI
08	Registered Deemed-Compliant FFI – Sponsored Entity
09	Registered Deemed-Compliant FFI – Other
10	Certified Deemed-Compliant FFI – Other
11	Certified Deemed-Compliant FFI – FFI with Low Value Accounts
12	Certified Deemed-Compliant FFI – Nonregistering Local Bank
13	Certified Deemed-Compliant FFI – Sponsored Entity
14	Certified Deemed-Compliant FFI – Investment entity that does not maintain financial accounts
15	Certified Deemed-Compliant FFI – Investment entity that does not maintain financial accounts
16	Owner-Documented FFI
17	U.S. Branch – treated as U.S. person
18	U.S. Branch – not treated as U.S. person (reporting under section 1471)
19	Passive NFFE identifying Substantial U.S. Owners
20	Passive NFFE with no Substantial U.S. Owners
21	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
22	Active NFFE
23	Individual
24	Section 501(c) Entities
25	Excepted Territory NFFE
26	Excepted NFFE – Other

27	Exempt Beneficial Owner
28	Entity Wholly Owned By Exempt Beneficial Owners
29	Unknown Recipient
30	Recalcitrant Account Holder
31	Nonreporting IGA FFI
32	Direct reporting NFFE
33	U.S. reportable account
34	Nonconsenting U.S. account
35	Sponsored direct reporting NFFE
36	Excepted Inter-affiliate FFI
37	Undocumented Preexisting Obligation
38	U.S. branch – ECI presumption applied
39	Account Holder of Excluded Financial Account
40	Passive NFFE reported by FFI
41	NFFE subject to 1472 withholding
50	U.S. Withholding Agent–Foreign branch of FI
	Pooled Reporting Codes
42	Recalcitrant Pool – No U.S. Indicia
43	Recalcitrant Pool – U.S. Indicia
44	Recalcitrant Pool – Dormant Account
45	Recalcitrant Pool – U.S. Persons
46	Recalcitrant Pool – Passive NFFEs
47	Nonparticipating FFI Pool
48	U.S. Payees Pool
49	QI-Recalcitrant Pool-General

Appendix C	
Code	LOB Treaty Category
02	Government – contracting state/political subdivision/local authority
03	Tax exempt pension trust/Pension fund

04	Tax exempt/Charitable organization
05	Publicly traded corporation
06	Subsidiary of publicly traded corporation
07	Company that meets the ownership and base erosion test
08	Company that meets the derivative benefits test
09	Company with an item of income that meets the active trade or business test
10	Discretionary determination
11	Other
12	No LOB article in treaty

Appendix D	
Code	Interest Income
01	Interest paid by U.S. obligors
02	Interest paid on real property mortgages
03	Interest paid to controlling foreign corporations
04	Interest paid by foreign corporations
05	Interest on tax-free covenant bonds
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
29	Deposit interest
30	Original issue discount (OID)
31	Short-term OID
33	Substitute payment – interest
51	Interest paid on certain actively traded or publicly offered securities
54	Substitute payments – interest from certain actively traded or publicly offered securities
	Dividend income

06	Dividends paid by U.S. corporations – general
07	Dividends qualifying for direct dividend rate
08	Dividends paid by foreign corporations
34	Substitute payment–dividends
40	Other dividend equivalents under IRC section 871(m)
52	Dividends paid on certain actively traded or publicly offered securities
53	Substitute payments–dividends from certain actively traded or publicly offered securities
56	Dividend equivalents under IRC section 871(m) as a result of applying the combined transaction rules
	Other Income
09	Capital gains
10	Industrial royalties
11	Motion picture or television copyright royalties
12	Other royalties (for example, copyright, software, broadcasting, endorsement payments)
13	Royalties paid on certain publicly offered securities
14	Real property income and natural resources royalties
15	Pensions, annuities, alimony, and/or insurance premiums
16	Scholarship or fellowship grants
17	Compensation for independent personal services
18	Compensation for dependent personal services
19	Compensation for teaching
20	Compensation during studying and training
23	Other income
24	Qualified investment entity (QIE) distributions of capital gains
25	Trust distributions subject to IRC section 1445
26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445

27	Publicly traded partnership distributions subject to IRC section 1446(a)
28	Gambling winnings
32	Notional principal contract income
35	Substitute payment – other
36	Capital gains distributions
37	Return of capital
38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
39	Distributions from a nongrantor trust subject to IRC section 877A(f) (1)
41	Guarantee of indebtedness
42	Earnings as an artist or athlete – no central withholding agreement
43	Earnings as an artist or athlete – central withholding agreement
44	Specified federal procurement payments
50	Income previously reported under escrow procedure
55	Taxable death benefits on life insurance contracts
57	Amount realized under IRC section 1446(f)