

Recipient Bulk Upload Instructions

Recipient Data

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

General Instructions

- File Format:** Ensure the file is saved as .CSV (Comma-Separated Values). Other formats like .xls or .xlsx are not supported.
- 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.
- 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."
- 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").
- 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..
- Duplicate Records:** Remove duplicate rows to ensure each record is unique.
- Predefined Values:** For dropdown or fixed-choice fields, use values exactly as defined in the template instruction.
- 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
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 indicating whether the form is for an individual, a sole proprietorship, a corporation, or another entity type.	15	<p>Allowed Values - 1, 2, 3, 1099/1098/5498, ACA/W-2, 1099/1098/5498 & ACA/W-2</p> <p>1 = 1099/1098/5498, 2 = ACA/W-2, 3 = Both</p> <p>If the field is left blank, it will be considered as 1= 1099/1098/5498</p>
Recipient type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the recipient.	16	<p>Allowed entries are EIN, SSN, ITIN, ATIN, Others Alternatively, you can use the following numbers to indicate TIN type.</p> <p>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</p> <p>If you leave this field blank, it will be considered as 'TIN not provided' for the recipient.</p> <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	Numbers Allowed special character is hyphen 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.			
Recipient business name (if business TIN)*	Full legal name of the individual receiving the payment. (Applicable only if the recipient TIN is EIN or TIN Not Provided)	75	Alphabets and Numbers All special characters allowed except <>;{}[]_!?:=
Recipient first name (if individual TIN)*	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 individual TIN)	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 individual TIN)*	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 individual TIN)	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 <>;{}[]_!?:=
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, 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 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 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 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 (extended ZIP code) 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

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*	Withholding agent must enter 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	25	Alphabets and Numbers Allowed special characters are # / & (

	the recipient's country of residence for tax purposes.) - ' , . 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			
Subscriber Number for MA State	Enter the MA subscriber number of the employee.	6-20	Alphabets and Numbers
First Covered Individual first name	First name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ; {} [] _ \! : ? =
First Covered Individual middle name	Middle name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ; {} [] _ \! : ? =
First Covered Individual middle name	Last name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ; {} [] _ \! : ? =
First 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.	6	Alphabets and Numbers All special characters allowed except <> ; {} [] _ \! : ? = Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII".
First Covered Individual SSN	Enter the SSN of the covered individual. The acceptable formats are 234-54-5434, 898765463.	11	Numbers and TIN is allowed with or without hyphen
First Covered Individual DOB	Enter the date of birth of the covered individual.	10	Enter the date in MM/DD/YYYY format.
First Covered Individual subscriber number for MA state	Enter the MA subscriber number of the covered individual.	6-20	Alphabets and Numbers

Second Covered Individual first name	First name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Second Covered Individual middle name	Middle name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Second Covered Individual last name	Last name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Second 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.	6	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Second Covered Individual SSN	Enter the SSN of the covered individual. The acceptable formats are 234-54-5434, 898765463.	11	Numbers and TIN is allowed with or without hyphen
Second Covered Individual DOB	Enter the date of birth of the covered individual.	10	Enter the date in MM/DD/YYYY format.

Second Covered Individual subscriber number for MA state	Enter the MA subscriber number of the covered individual.	6-20	Alphabets and Numbers
Third Covered Individual first name	First name of the covered individual. (Applicable only if the recipient is an individual) .	20	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Third Covered Individual middle name	Middle name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Third Covered Individual last name	Last name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Third 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.	6	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Third Covered Individual SSN	Enter the SSN of the covered individual. The acceptable formats are 234-54-5434, 898765463.	11	Numbers and TIN is allowed with or without hyphen

Third Covered Individual DOB	Enter the date of birth of the covered individual.	10	Enter the date in MM/DD/YYYY format.
Third Covered Individual subscriber number for MA state	Enter the MA subscriber number of the covered individual.	6-20	Alphabets and Numbers
Fourth Covered Individual first name	First name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ; {} [] _ \! : ? =
Fourth Covered Individual middle name	Middle name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ; {} [] _ \! : ? =
Fourth Covered Individual last name	Last name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ; {} [] _ \! : ? =
Fourth 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.	6	Alphabets and Numbers All special characters allowed except <> ; {} [] _ \! : ? = Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII".
Fourth Covered Individual SSN	Enter the SSN of the covered individual. The acceptable formats are 234-54-5434, 898765463.	11	Numbers and TIN is allowed with or without hyphen
Fourth Covered Individual DOB	Enter the date of birth of the covered individual.	10	Enter the date in MM/DD/YYYY format.

Fourth Covered Individual subscriber number for MA state	Enter the MA subscriber number of the covered individual.	6-20	Alphabets and Numbers
Fifth Covered Individual first name	First name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Fifth Covered Individual middle name	Middle name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Fifth Covered Individual last name	Last name of the covered individual. (Applicable only if the recipient is an individual).	20	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Fifth 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.	6	Alphabets and Numbers All special characters allowed except <> ;{}[]_!?:=
Fifth Covered Individual SSN	Enter the SSN of the covered individual. The acceptable formats are 234-54-5434, 898765463.	11	Numbers and TIN is allowed with or without hyphen
Fifth Covered Individual DOB	Enter the date of birth of the covered individual.	10	Enter the date in MM/DD/YYYY format.
Fifth Covered Individual subscriber number for MA state	Enter the MA subscriber number of the covered individual.	6-20	Alphabets and Numbers

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	
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)