

W2-G Upload Instructions

Recipient Information with form data

Document Overview:

Tax Year	Template Version	Last Updated on	New Updates
2025	W2G_Recipient_1.0	Nov, 2025	No new updates
2024	W2G_Recipient_1.0	Sep, 2024	No new updates
2023	W2G_Recipient_1.0	Aug, 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:**
 - 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
Winner reference number	The winner reference number is a unique identifier assigned to each recipient.	100	Alphabets and Numbers All special characters allowed
If the type of TIN is individual TIN (SSN, ITIN, and ATIN), First name and Last name fields are mandatory.			
Winner type of TIN (1=EIN 2=SSN 3=ITIN 4=ATIN 5=TIN not provided)*	The type of the Taxpayer Identification Number (TIN) applicable to the winner.	16	Allowed entries are EIN, SSN, ITIN, and ATIN. Alternatively, you can use the following numbers to indicate TIN type. 1 = EIN 2 = SSN 3 = ITIN 4 = ATIN 5 = TIN not provided If you leave the Recipient TIN field blank, it will be considered an error. The Recipient TIN cannot be empty. When the TIN type is 'TIN

			not provided', the Recipient name field is mandatory.
Winner 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, XXXXXXXXXX.	11	Numbers Allowed special character is - TIN is allowed with or without hyphen
Winner name (if the winner 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 < > ; { } [] _ \ ! : ? =
Winner first name (if the winner TIN is SSN, ATIN or ITIN)*	First name of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Winner middle initial (if the winner TIN is SSN, ATIN or ITIN)	Middle initial of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Winner last name (if the winner 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 < > ; { } [] _ \ ! : ? =
Winner suffix (if the winner TIN is SSN, ATIN or ITIN)	Use this field to add generational or professional titles (e.g., Jr., Sr., III) to the winner'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".
Winner 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.
Winner 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".
Winner address line 1*	Enter the primary street address for the winner's residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Winner 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 < > ; { } [] _ \ ! : ? =
Winner 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 . ' -
Winner state/province/territory*	It typically requires the taxpayer to indicate the state/province/territory in which they reside or have earned income subject to	50	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =

	state taxation.		
Winner ZIP code/postal code*	If the winner 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 (/).
Winner email address	Enter winner's email address if you want to opt for online access for the winner. Online Access is a feature that allows winner to view or download the form copies online.	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Winner phone number	Enter the winner's phone number	15	Numbers Allowed special characters are + - () and spaces.
Box 1 Reportable winnings*	Enter the total amount of gambling winnings before any deductions.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 2 Date won*	Enter the date when the gambling winnings were received.	10	Enter the date in MM/DD/YYYY format.

Box 3 Type of wager*	Enter the type of wager (that is, bingo, keno, or slot machines) and the amount of the wager.	62	Allowed values 1, 2, 3, 4, 5, 6, 7, 8, 9 1 = Horse racetrack (or off-track betting of a horse track nature), 2 = Dog racetrack (or off-track betting of a dog track nature), 3 = Jai-alai, 4 = State-conducted lottery, 5 = Keno, 6 = Bingo, 7 = Slot machines, 8 = Poker winnings, 9 = Any other type of gambling winnings
Box 4 Federal income tax withheld	Enter any backup Withholding.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 5 Transaction	Indicate the transaction type related to the gambling winnings.	15	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 6 Race	Indicate if the gambling winnings are associated with a race (e.g., horse race).	5	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 7 Winnings from identical wagers	Report winnings from identical wagers, if applicable.	13	Numbers and Decimals (No Negative Amounts)
Box 8 Cashier	Enter the name or identification number of the cashier involved in the transaction.	5	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 9 Winner's taxpayer	Enter the taxpayer	11	Numbers

identification no	identification number (TIN) of the winner.		Allowed special character is - TIN is allowed with or without hyphen
Box 10 Window	Indicate the window where the transaction took place.	5	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 11 First identification no.	Enter the first identification number related to the transaction or the winner.	15	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 12 Second identification no.	Enter a second identification number related to the transaction or the winner.	15	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 13 State	State/province/territory in which the payer resides or conducts business.	27	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 13 Payer state identification no.	Enter the abbreviated name of the state and your state identification number.	20	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
Box 14 State winnings	Enter the amount of state winnings.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 15 State income tax withheld	Enter the amount of state income tax withheld.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

Box 16 Local winnings	Enter the amount of local winnings.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 17 Local income tax withheld	Enter the amount of local income tax withheld.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 18 Name of locality	Enter the name of your locality.	20	Alphabets and Numbers Allowed special characters are # / & () - ' , . space

Below are the accepted state ID Number Formats

State	State ID Number Format 1	State ID Number Format 2	State ID Number Format 3	State ID Number Format 4	State ID Number Format 5
Alabama (AL)	123456	R007999999	-	-	-
Arizona (AZ)	99-9999999	999999999	23-123456	-	-
Arkansas (AR)	99999999-ZZ Z	999999999	-	-	-
California (CA)	999-9999-9	999999999	Z99999999	99999999999 9	99999 9999
Colorado (CO)	999999999	99-999999	99-999999-999	9999999999999	-
Connecticut (CT)	999999999-99 9	9999999999-9 99	99999999999- 999	99-99999999	-
Delaware (DE)	9-999999999- 999	-	-	-	-
District of Columbia (DC)	999999999999	-	-	-	-

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Georgia (GA)	9999999-AA	-	-	-	-
Hawaii (HI)	99999999-99	W99999999-9 9	WH-999-999- 99999-99	WH-999-999- 9999-99	-
Idaho (ID)	999999999	-	-	-	-
Illinois (IL)	99-9999999	99-9999999 999	-	-	-
Indiana (IN)	9999999999 999	9999999999 999 9	-	-	-
Iowa (IA)	99-99999999 99	99-9999999-9 99	-	-	-
Kansas (KS)	03699999999 9F99	036-Z999999 99Z99	999-Z999999 99Z99	-	-
Kentucky (KY)	999999	-	-	-	-
Louisiana (LA)	9999999-999	9999999999	-	-	-
Maine (ME)	99-9999999A A	99-99999999 9	-	-	-
Maryland (MD)	99999999	-	-	-	-
Massachusetts (MA)	99-9999999	999-999-999	99999999	WTH-9999999 9-999	-
Michigan (MI)	ZZ-9999999	99-9999999	-	-	-
Minnesota (MN)	1234567	-	-	-	-
Mississippi (MS)	99-9999999	9999-9999	99-9999999-9	99-9999999 9	-
Missouri (MO)	99999998	-	-	-	-
Montana (MT)	9999999-999- WTH	-	-	-	-
Nebraska (NE)	9999999	99999999	999999999	21-999999999	-
New Jersey (NJ)	999999999/99 9	999-999-999/ 999	-	-	-
New Mexico (NM)	99-999999-99 -9	99-999999-99 9	-	-	-
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-9999999 9-99	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)	12345678901 WTH	99999999-99 9-WTH	-	-	-
Vermont (VT)	43099999999 9F99	WHT12345678	-	-	-
Virginia (VA)	30V99999999 F999	99-Z9999999 9F-999	99999999999	-	-
West Virginia (WV)	99999999	-	-	-	-
Wisconsin (WI)	36999999999 999	036-9999999 999-99	-	-	-

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.