

1099 G Upload Instructions

Recipient Information with form data

Document Overview:

Tax Year	Template Version	Last Updated on	New Updates
2025	1099G_Recipient_2.0	Nov, 2025	The column name has been updated from 'Recipient name (if EIN)' to 'Recipient business name (if recipient TIN is EIN or TIN not provided)' to improve clarity and user friendliness.
2024	1099G_Recipient_1.0	Sep, 2024	No new updates
2023	1099G_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
Recipient reference number	The recipient 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.			
Recipient type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the recipient.	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

			<p>TIN field blank, it will be considered an error. The Recipient TIN cannot be empty.</p> <p>When the TIN type is 'TIN not provided', the Recipient name field is mandatory.</p>
Recipient TIN*	<p>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, XXXXXXXXX.</p>	11	<p>Numbers</p> <p>Allowed special character is -</p> <p>TIN is allowed with or without hyphen</p>
Recipient Business name (if recipient TIN is EIN or TIN not provided)*	Full legal name of the entity receiving the payment.	75	<p>Alphabets and Numbers</p> <p>All special characters allowed except < > ; { } [] _ \ ! : ? =</p>
Recipient first name (if the recipient TIN is SSN, ATIN or ITIN)*	First name of the individual receiving the payment.	20	<p>Alphabets and Numbers</p> <p>All special characters allowed except < > ; { } [] _ \ ! : ? =</p>
Recipient middle initial (if the recipient TIN is SSN, ATIN or ITIN)	Middle initial of the individual receiving the payment.	20	<p>Alphabets and Numbers</p> <p>All special characters allowed except < > ; { } [] _ \ ! : ? =</p>
Recipient last name (if the recipient TIN is SSN, ATIN or ITIN)*	The family or surname of the individual receiving the payment.	20	<p>Alphabets and Numbers</p> <p>All special characters allowed except < > ; { } [] _ \ ! : ? =</p>

<p>Recipient suffix (if the recipient TIN is SSN, ATIN or ITIN) (1=Jr 2=Sr 3=I 4=II 5=III 6=IV 7=V 8=VI 9=VII)</p>	<p>Use this field to add generational or professional titles (e.g., Jr., Sr., III) to the recipient's name for accurate identification.</p>	<p>6</p>	<p>Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =</p> <p>Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII".</p>
<p>Recipient DBA/trade name</p>	<p>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.</p>	<p>75</p>	<p>Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =</p> <p>If you have multiple trade names, separate them with a comma.</p>
<p>Recipient country*</p>	<p>Enter the Country or Country Code as per the IRS standards. Refer to IRS Country Codes</p>	<p>27</p>	<p>Alphabets</p> <p>Note: If left blank, it will be considered as "US".</p>
<p>Recipient address line 1*</p>	<p>Enter the primary street address for recipient residence or business.</p>	<p>46</p>	<p>Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =</p>
<p>Recipient address line 2</p>	<p>Optional field for additional address details such as apartment, suite, unit, or building number.</p>	<p>46</p>	<p>Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =</p>
<p>Recipient 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 Allowed special characters only . ' -</p>

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*	A ZIP code/Postal code in US tax filing forms refers to a numerical code used to identify specific geographic areas and to ensure accurate delivery and processing. 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 recipient's email address if payer 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 recipient's phone number	15	Numbers Allowed special characters are + - () and spaces.
Account number	Account number is a unique identifier used to distinguish the	20	Alphabets and Numbers All special characters allowed

	recipient's account for tax reporting purposes.		
Second TIN not.	Enter Yes if the IRS sent you a notice twice in the last three calendar years stating that the payee used an incorrect TIN.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked) Note: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 1 Unemployment compensation	This indicates the total unemployment compensation (UC) paid to recipient in the calendar year reported.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 2 State or local income tax refunds, credits, or offsets	This indicates the refunds, credits, or offsets of state or local income tax that the recipient received.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 3 Box 2 amount is for tax year	This refers to the tax year for which the box 2 refunds, credits, or offsets shown were made.	4	Numbers Note: Enter a year between 2015 to 2024
Box 4 Federal income tax withheld	This refers to the amount of taxes withheld from the payments made to the recipient.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 5 RTAA payments	This refers to reemployment trade adjustment assistance	13	Numbers including decimals

	(RTAA) payments that the recipient received.		Note: Do not enter amounts with positive/negative signs
Box 6 Taxable grants	This refers to taxable grants that the recipient received from a federal, state, or local government.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 7 Agriculture payments	This refers to the taxable Department of Agriculture payments.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 8 Box 2 is trade or business income	If this box is checked, the amount in box 2 is attributable to an income tax that applies exclusively to income from a trade or business and is not a tax of general application.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked) Note: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 9 Market gain	It refers to the market gain on CCC loans whether repaid using cash or CCC certificates.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 10a State	Enter the US State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 10a Payer state identification no.	This refers to the state account number of the payer.	20	Alphabets and Numbers Allowed special characters are / - space

Box 11a State income tax withheld	This refers to the total amount of state income tax withheld from the payments made to the recipient during the tax year.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 10b Second state	Enter the US State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Box 10b Second payer state identification no.	This refers to the state account number of the payer.	20	Alphabets and Numbers Allowed special characters are / - space
Box 11b Second state income tax withheld	This refers to the total amount of state income tax withheld from the payments made to the recipient during the tax year.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

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	99999999	Z9999999	99999999999 9	9999999 99
Colorado (CO)	99999999	99-99999	99-99999-999	99999999999	-
Connecticut (CT)	999999999-99 9	9999999999-9 99	99999999999- 999	99-9999999	-
Delaware (DE)	9-999999999- 999	-	-	-	-
District of Columbia (DC)	99999999999 9	-	-	-	-

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	99-9999999 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	999999999	-	-	-
Rhode Island (RI)	99-9999999	999999999	999999999999	-	-
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)	999999999	-	-	-	-
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.