

# 1099-NEC Upload Instructions

## Payer and Recipient Data with Form Fields

### Document Overview

Tax Year	Template Version	Last Updated on	New Updates
2025	1099NEC_Payer_Recipient_2.0	Nov, 2025	<b>Box 3</b> added for excess golden parachute payments
2024	1099NEC_Payer_Recipient_1.0	Sep, 2024	No new updates
2023	1099NEC_Payer_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:**
  - 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.
- **Contact Information:**
  - For each recipient, you can add up to 5 contact information.
  - Even if a payer has multiple recipients, the maximum allowed is 5 contacts per payer.
  - If a 6th contact is added for the same payer in the Bulk Upload Template and uploaded through the UI, the system will throw an error.
  - In the UI, the user can set any one of the 5 contacts as the primary contact.

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 and Numbers All special characters allowed
Payer type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the payer.	4	Allowed entries are EIN and SSN Alternatively, you can use the following numbers to indicate TIN type.  1 = EIN 2 = SSN
Payer 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
<b>If the type of TIN is individual TIN (SSN, ITIN, ATIN, and Other), First name and Last name fields are mandatory.</b>			
Payer business name (if the payer TIN is 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 (if the payer TIN is SSN)*	The first name of the payer	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

Payer middle initial (if the payer TIN is SSN)	The middle initial of the payer	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer last name (if the payer TIN is SSN)*	The family or surname of the payer.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer suffix (if the payer TIN is SSN) (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".
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. <a href="#">Refer to IRS Country Codes</a>	27	Alphabets  <b>Note:</b> 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 Allowed special characters only . ' -
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 first name	First name of the contact person.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Contact person middle initial	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	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 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 payer.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Recipient reference number	The recipient reference number is a unique identifier assigned to each recipient.	50	Alphabets and Numbers All special characters allowed
Recipient type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the recipient.	16	<p>Allowed entries are EIN, SSN, ITIN, and ATIN. Alternatively, you can use the following numbers to indicate TIN type.</p> <p>1 = EIN 2 = SSN 3 = ITIN 4 = ATIN 5 = TIN not provided</p> <p>If you leave the Recipient 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*	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	11	Numbers Allowed special character is - TIN is allowed with or without hyphen
Recipient business name (if recipient TIN is EIN or TIN not provided)*	Full legal name of the individual receiving the payment.	75	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Recipient first name (if the recipient TIN is SSN, ATIN or ITIN)*	First name of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Recipient middle initial (if the recipient TIN is SSN, ATIN or ITIN)	Middle initial of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Recipient last name (if the recipient 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 < > ; { } [ ] _ \ ! : ? =
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)	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".

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 country*	Enter the Country or Country Code as per the IRS standards. <a href="#">Refer to IRS Country Codes</a>	27	Alphabets  <b>Note:</b> 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 Allowed special characters only . ' -
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 recipient portal access for the recipient. Recipient portal 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
Account number	Account number is a unique identifier used to distinguish the same type of return filed for the recipient for the same tax year.	20	Alphabets and Numbers All special characters allowed
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) <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 1 Nonemployee compensation*	Enter the amount of non-employee compensation you've made to the recipient.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs

Box 2 Payer made direct sales of totalling \$5,000 or more of consumer products to recipient for resale	Mention 'Yes' if the payer has made direct sales of \$5,000 or more of consumer product during the tax year.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked)  <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 3 Excess golden parachute payments	Enter the amount of excess golden parachute payments made to the recipient.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs.
Box 4 Federal income tax withheld	Enter backup withholding. For example, persons who have not furnished their TINs are subject to withholding on payments that are required to be reported.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 5a State tax withheld	Enter the total amount of state income tax withheld from the payments made to the recipient during the tax year.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 6a State	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 6b Payer state no	Enter the state identification number of the payer.	20	Alphabets and Numbers Allowed special characters are / - space
Box 7a State income	Enter the amount of the state payment.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 5b Second state tax withheld	Enter the total amount of state income tax withheld from the payments made to the recipient during the tax year.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 6b Second state	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed

			except < > ; { } [ ] _ \ ! : ? =
Box 6b Second payer state no	Enter the state identification number of the payer.	20	Alphabets and Numbers Allowed special characters are / - space
Box 7b Second State income	Enter the amount of the state payment.	13	Numbers including decimals <b>Note:</b> 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-ZZZ	999999999	-	-	-
California (CA)	999-9999-9	999999999	Z99999999	99999999999 9	9999999999
Colorado (CO)	999999999	99-99999	99-99999-99 9	99999999999	-
Connecticut (CT)	999999999-999	9999999999-99	9999999999-999	99-9999999	-
Delaware (DE)	9-999999999-999	-	-	-	-
District of Columbia (DC)	99999999999 9	-	-	-	-
Georgia (GA)	9999999-AA	-	-	-	-
Hawaii (HI)	999999999-99	W999999999-9 9	GE-999-999-9 9999-99	GE-999-999-9 999-99	-
Idaho (ID)	9999999999	-	-	-	-
Illinois (IL)	99-9999999	99-9999999 999	-	-	-

Indiana (IN)	9999999999 999	9999999999 999 9	-	-	-
Iowa (IA)	99-9999999999 9	99-99999999-9 99	-	-	-
Kansas (KS)	036999999999 9F99	036-Z9999999 99Z99	999-Z9999999 99Z99	-	-
Kentucky (KY)	9999999	-	-	-	-
Louisiana (LA)	99999999-999	99999999999	-	-	-
Maine (ME)	99-99999999A A	99-999999999 9	-	-	-
Maryland (MD)	999999999	-	-	-	-
Massachusetts (MA)	99-99999999	999-999-999	999999999	WTH-9999999 99-999	-
Michigan (MI)	ZZ-99999999	99-99999999	-	-	-
Minnesota (MN)	1234567	-	-	-	-
Mississippi (MS)	99-99999999	9999-9999	99-99999999- 9	99-99999999 9	-
Missouri (MO)	999999998	-	-	-	-
Montana (MT)	99999999-999- WTH	-	-	-	-
Nebraska (NE)	99999999	999999999	9999999999	21-9999999999	-
New Jersey (NJ)	9999999999/99 9	999-999-999/ 999	-	-	-
New Mexico (NM)	99-9999999-99 -9	99-9999999-99 9	-	-	-
New York (NY)	9999999999	999999999-9	-	-	-
North Carolina (NC)	9999999999	-	-	-	-
North Dakota (ND)	12345678901	-	-	-	-
Ohio (OH)	99-9999999	99 9999999	59 9999999	-	-
Oklahoma (OK)	99-99999999	WTH-9999999 99-99	9999999999	-	-
Oregon (OR)	99999999-9	-	-	-	-
Pennsylvania (PA)	9999 9999	999999999	-	-	-

Rhode Island (RI)	99-9999999	999999999	99999999999	-	-
South Carolina (SC)	999999999	99999999-9	-	-	-
Utah (UT)	12345678901W TH	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.