

# Bulk Upload Instructions

## Form 1099-OID - Payer and Recipient Information with form data

Tax year: **2024**

Last updated: **Version 1.2 (Dec 14, 2024)**

### 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., "O'Brien", "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.

<b>Field Name</b>	<b>Description</b>	<b>Maximum Length</b>	<b>Allowed Input Characters</b>
Payer reference number	The payer reference number is a unique identifier assigned to each payer (business).	50	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the payer.	4	Allowed values are 1, 2, EIN, SSN 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 22-5454665, 234-54-5434, 898765463.	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 name* (if 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 individual TIN)	The first name of the payer	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer middle initial (if individual TIN)	The middle initial of the payer	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =

Payer last name* (if individual TIN)	The family or surname of the payer	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Payer suffix (if individual TIN)	Generational or professional titles (e.g., Jr., Sr., III) to the payer 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".
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	Optional field 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 (/).
Payer email address	Enter the payer's email address	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Payer phone number	Enter the payer'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 except < > ; { } [ ] _ \ ! : ? =

Recipient type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the recipient.	16	<p>Allowed values are 1, 2, 3, 4, 5, 10, EIN, SSN, ITIN, ATIN, Others</p> <p>1 = EIN 2 = SSN 3 = ITIN 4 = ATIN 5 = TIN not provided 10 = Others</p> <p>If you leave this field blank, it will be considered as 'TIN not provided' for the recipient. If you provide "Others", it will be considered as "SSN"</p> <p><b>Note:</b> When the TIN type is "TIN not provided" 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 22-5454665, 234-54-5434, 898765463	11	<p>Numbers</p> <p>Allowed special character is -</p> <p>TIN is allowed with or without hyphen</p>
Recipient name* (if EIN)	Full legal name of the entity receiving the payment. (Applicable only if the recipient is a business)	75	<p>Alphabets and Numbers</p> <p>All special characters allowed except &lt; &gt; ; { } [ ] _ \ ! : ? =</p>
Recipient first name* (if individual TIN)	First name of the individual receiving the payment. (Applicable only if the recipient is an individual)	20	<p>Alphabets and Numbers</p> <p>All special characters allowed except &lt; &gt; ; { } [ ] _ \ ! : ? =</p>

Recipient middle initial (if individual TIN)	Middle initial of the individual receiving the payment. (Applicable only if the recipient is an individual)	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)	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Recipient suffix (if individual TIN)	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 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.
Recipient country*	Enter the Country or Country Code as per the IRS standards. Refer to IRS Country Codes	27	Alphabets  <b>Note:</b> 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 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 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.

Account number	Account number is a unique identifier used to distinguish same type of return filed for the recipient for the same tax year.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
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=Yes (Checked) Y=No (Unchecked)  <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
FATCA filing requirement	Specify if the FATCA filing requirement is applicable or not.	5	Allowed values are Yes/No or 1/0 or True/False or X=Yes (Checked) Y=No (Unchecked)  <b>Note:</b> If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 1 Original issue discount for the year	Enter the OID from the taxable obligation for the portion of the year you owned as interest income on your tax return.	13	Numbers including decimals  <b>Note:</b> Do not enter amounts with positive/negative signs
Box 2 Other periodic interest	Enter the interest amount for the year, separate from the OID.	13	Numbers including decimals  <b>Note:</b> Do not enter amounts with positive/negative signs
Box 3 Early withdrawal penalty	Enter any interest or principal forfeited from an early withdrawal of time deposits, like a certificate of deposit (CD).	13	Numbers including decimals  <b>Note:</b> Do not enter amounts with positive/negative signs



Box 4 Federal income tax withheld	Enter any federal income tax withheld.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 5 Market discount	Enter the amount of market discount accrued on the debt instrument during the tax year if it's \$10 or more.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 6 Acquisition premium	Enter the amount of premium amortization for the period the debt instrument was owned by the holder.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 7 Description*	Enter the CUSIP number, if available. If not, enter the stock exchange abbreviation, issuer abbreviation, coupon rate, and maturity year.	39	Alphabets and Numbers Allowed special characters are # / & ( ) - ' , . space
Box 8 Original issue discount on U.S Treasury obligations	Enter the amount of OID on the U.S. Treasury obligation for the period it was owned by the record holder.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 9 Investment expenses	Enter your share of investment expenses from a single-class REMIC.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs

Box 10 Bond premium	Enter the bond premium amortization for a taxable covered security allocable to the interest paid during the tax year.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 11 Tax-exempt OID	Enter the OID for a tax-exempt covered security acquired on or after January 1, 2017, for the time it was owned.	13	Numbers including decimals <b>Note:</b> Do not enter amounts with positive/negative signs
Box 12a State	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 13a Payer state identification no.	This refers to the state account number of the payer.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 14a State 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 <b>Note:</b> Do not enter amounts with positive/negative signs
Box 12b Second State	Enter the U.S. State Name or State Code.	27	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 13b Second Payer State Identification No.	This refers to the state account number of the payer.	20	Alphabets and Numbers All special characters allowed except < > ; { } [ ] _ \ ! : ? =
Box 14b Second State 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 <b>Note:</b> Do not enter amounts with positive/negative signs

**Below are the accepted state ID Number Formats**

<b>State</b>	<b>State ID Number Format 1</b>	<b>State ID Number Format 2</b>	<b>State ID Number Format 3</b>	<b>State ID Number Format 4</b>	<b>State ID Number Format 5</b>
Alabama (AL)	123456	R007999999	-	-	-
Arizona (AZ)	99-9999999	999999999	23-123456	-	-
Arkansas (AR)	999999999-ZZZ	999999999	-	-	-
California (CA)	999-9999-9	999999999	Z99999999	9999999999999	9999999999
Colorado (CO)	999999999	99-99999	99-99999-999	9999999999999	-
Connecticut (CT)	999999999-999	9999999999-99 9	99999999999-99 9	99-99999999	-
Delaware (DE)	9-9999999999-9 99	-	-	-	-
District of Columbia (DC)	9999999999999	-	-	-	-
Georgia (GA)	9999999-AA	-	-	-	-
Hawaii (HI)	999999999-99	W999999999-9 9	GE-999-999-99 999-99	GE-999-999-9 999-99	-
Idaho (ID)	9999999999	-	-	-	-
Illinois (IL)	99-99999999	99-99999999 999	-	-	-
Indiana (IN)	99999999999 999	99999999999 999 9	-	-	-
Iowa (IA)	99-99999999999	99-99999999-9 99	-	-	-
Kansas (KS)	0369999999999 F99	036-Z99999999 9Z99	999-Z999999999 Z99	-	-
Kentucky (KY)	9999999	-	-	-	-
Louisiana (LA)	99999999-999	99999999999	-	-	-
Maine (ME)	99-99999999AA	99-9999999999	-	-	-
Maryland (MD)	999999999	-	-	-	-

Massachusetts (MA)	99-9999999	999-999-999	999999999	WTH-99999999 9-999	-
Michigan (MI)	ZZ-9999999	99-9999999	-	-	-
Minnesota (MN)	1234567	-	-	-	-
Mississippi (MS)	99-9999999	9999-9999	99-99999999-9	99-99999999 9	-
Missouri (MO)	999999998	-	-	-	-
Montana (MT)	99999999-999- WTH	-	-	-	-
Nebraska (NE)	9999999	999999999	9999999999	21-9999999999	-
New Jersey (NJ)	9999999999/999	999-999-999/9 99	-	-	-
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)	99-999999	99 9999999	59 9999999	-	-
Oklahoma (OK)	99-9999999	WTH-99999999 9-99	9999999999	-	-
Oregon (OR)	99999999-9	-	-	-	-
Pennsylvania (PA)	9999 9999	999999999	-	-	-
Rhode Island (RI)	99-9999999	999999999	999999999999	-	-
South Carolina (SC)	9999999999	999999999-9	-	-	-
Utah (UT)	12345678901WT H	999999999-999 -WTH	-	-	-
Vermont (VT)	4309999999999 F99	WHT12345678	-	-	-
Virginia (VA)	30V999999999F 999	99-Z99999999 F-999	99999999999	-	-
West Virginia (WV)	999999999	-	-	-	-
Wisconsin (WI)	3699999999999 9	036-999999999 99-99	-	-	-

