

1099-NEC Upload Instructions

Recipient Data with Form Fields

Document Overview:

Tax Year	Template Version	Last Updated on	New Updates
2025	1099NEC_Recipient_2.0	Nov, 2025	<ul style="list-style-type: none">• Updated 'Primary Contact Person' Field for Payer: Contact person's first name, middle initial, last name, and suffix• Box 3 added for excess golden parachute payments.
2024	1099NEC_Recipient_1.0	Sep, 2024	No new updates
2023	1099NEC_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. Ensure data is entered into the corresponding columns without changing positions.
- **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
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 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.
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 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 Note: 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) Note: 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 Note: 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) Note: 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 Note: 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 Note: 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 Note: 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 Note: 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 Note: 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 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-ZZZ	999999999	-	-	-
California (CA)	999-9999-9	999999999	Z99999999	9999999999999 9	99999999 9
Colorado (CO)	999999999	99-999999	99-999999-999	9999999999999	-
Connecticut (CT)	999999999-999	9999999999-99 9	99999999999-9 99	99-99999999	-
Delaware (DE)	9-9999999999-9 99	-	-	-	-
District of Columbia (DC)	9999999999999	-	-	-	-

Georgia (GA)	9999999-AA	-	-	-	-
Hawaii (HI)	99999999-99	W99999999-9 9	WH-999-999-9 9999-99	WH-999-999- 9999-99	-
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-Z99999999 9Z99	-	-
Kentucky (KY)	9999999	-	-	-	-
Louisiana (LA)	99999999-999	99999999999	-	-	-
Maine (ME)	99-99999999AA	99-9999999999	-	-	-
Maryland (MD)	999999999	-	-	-	-
Massachusetts (MA)	99-99999999	999-999-999	999999999	WTH-999999 99-999	-
Michigan (MI)	ZZ-9999999	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	21-999999999 9	-
New Jersey (NJ)	9999999999/999	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)	99-9999999	WTH-9999999 9-99	999999999	-	-
Oregon (OR)	9999999-9	-	-	-	-
Pennsylvania (PA)	9999 9999	999999999	-	-	-
Rhode Island (RI)	99-9999999	999999999	99999999999	-	-
South Carolina (SC)	999999999	999999999-9	-	-	-
Utah (UT)	12345678901WT H	99999999-999 -WTH	-	-	-
Vermont (VT)	430999999999 F99	WHT12345678	-	-	-
Virginia (VA)	30V99999999F 999	99-Z99999999 F-999	99999999999	-	-
West Virginia (WV)	999999999	-	-	-	-
Wisconsin (WI)	369999999999 99	036-99999999 99-99	-	-	-

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.