

1099-PATR Upload Instructions

Recipient Information with form data

Document Overview:

Tax Year	Template Version	Last Updated on	New Updates
2025	1099PATR_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	1099PATR_Recipient_1.0	Sep, 2024	No new updates
2023	1099PATR_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)*	<p>Full legal name of the entity receiving the payment.</p>	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)*	<p>First name of the individual receiving the payment.</p>	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)	<p>Middle initial of the individual receiving the payment.</p>	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)*	<p>The family or surname of the individual receiving the payment.</p>	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*	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
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 Patronage dividends	Enter the patron's share of total patronage dividends paid in cash (including qualified or "consent" checks), qualified written notices of allocation (face amount), and other property (except nonqualified written notices of allocation) allowable as a deduction	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 2 Nonpatronage distributions	For farmers' cooperatives exempt under section 521, report the patron's share of cash payments, qualified written notices of allocation, and other property received on a patronage basis. This applies to earnings from business with the U.S. or its agencies, or from nonpatronage sources eligible for a deduction under section 1382(c)(2)(A).	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

<p>Box 3 Per-unit retain allocations</p>	<p>Enter the patron's share of the total per-unit retain allocations paid in cash, qualified per-unit retain certificates (face amount), and other property (except nonqualified per-unit retain certificates) allowable as a deduction.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>
<p>Box 4 Federal income tax withheld</p>	<p>Enter backup Withholding on patronage payments.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>
<p>Box 5 Redeemed nonqualified notices</p>	<p>Enter the amount of redeemed nonqualified written notices of allocation that were paid as a patronage dividend and the amount of redeemed nonqualified per-unit retain certificates that were paid as a per-unit retain allocation.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>

<p>Box 6 Section 199A(g) deduction</p>	<p>For specified agricultural and horticultural cooperatives, report the patron's share of the section 199A(g) deduction claimed by the cooperative and passed through to the patron. This amount, reported in Box 6, must be designated in a written notice sent to the patron and cannot exceed 9% of the qualified payments in Box 7. Do not reduce amounts in Box 1 or Box 3 by this deduction.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>
<p>Box 7 Qualified payments (Section 199A(b)(7))</p>	<p>For specified agricultural and horticultural cooperatives only, enter the qualified payments paid to the patron. You are required to provide this information whether or not you pass any of the section 199A(g) deduction through to the patrons.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>

<p>Box 8 Section 199A(a) qual. items</p>	<p>Enter amounts reported to the patrons that are qualified items of income, gain, deduction, or loss from qualified trades or businesses that are not a specified service trade or business (SSTB) for purposes of section 199A. Examples of income that are not qualified items include tax-exempt income, capital gains, and income that isn't effectively connected with the conduct of a trade or business within the United States.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>
<p>Box 9 Section 199A(a) SSTB items</p>	<p>Enter amounts reported to the patrons that are qualified items from otherwise qualified trades or businesses that are an SSTB for purposes of section 199A. Examples of SSTBs include the provision of services in the fields of health, law, accounting, etc.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>
<p>Box 10 Investment credit</p>	<p>Enter the patron's share of total investment credit.</p>	<p>13</p>	<p>Numbers including decimals</p> <p>Note: Do not enter amounts with positive/negative signs</p>

Box 11 Work opportunity credit	Enter the patron's share of total work opportunity credit.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 12 Other credits and deductions	<p>For the patron, state separately in box 12 the type and amount of each of the following credits and deductions.</p> <p>The empowerment zone employment credit (Form 8844). The low sulfur diesel fuel production credit (Form 8896). The credit for small employer health insurance premiums (Form 8941). The credit for employer differential wage payments (Form 8932). The deduction for capital costs incurred by small refiner cooperatives when complying with EPA sulfur regulations. The biodiesel, renewable diesel, or sustainable aviation fuel mixture credit (Form 8864).</p>	36	<p>Allowed values - 1, 2, 3, 4, 5, 6,</p> <p>1 = 12a Form 8844 Credit Amount, 2 = 12b Form 8896 Credit Amount, 3 = 12c Form 8941 Credit Amount, 4 = 12d Form 8932 Credit Amount, 5 = 12e EPA Sulfur Regulations Deduction, 6 = 12f Amount Form 8864 Credit Amount</p>
Box 12 Other credits and deductions (Amount)	Enter the amount of Other credits and deductions	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs

Box 13 Specified coop	Enter Yes if you are reporting information as a specified agricultural or horticultural cooperative.	5	<p>Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked)</p> <p>Note: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.</p>
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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.