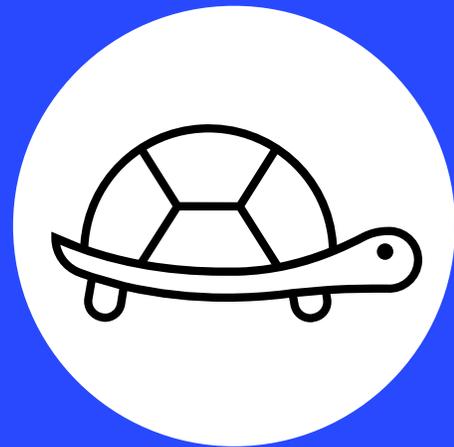


CSVictory

1099-MISC Excel & CSV Upload



SLOW AND STEADY WINS THE RACE



Starting Now

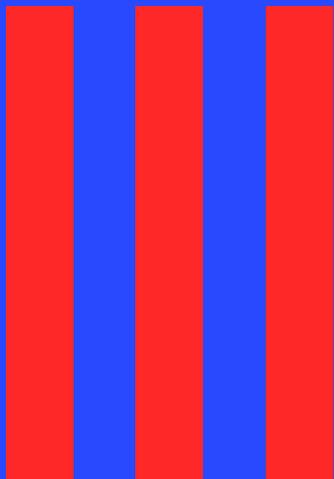
Use an excel file to collect and organize 1099-MISC information throughout the year

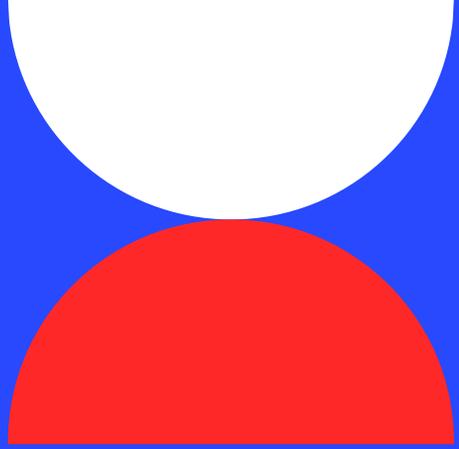
January 2027

Download IRS template

Transfer completed information on to the template

Upload the CSV data file to generate individual forms





WHY could using Excel and CSV files be a good choice?

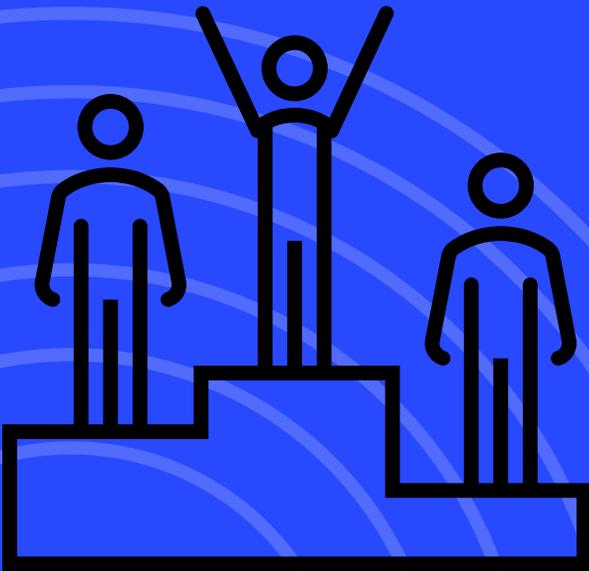
Efficient

Less Stressful

Improve Accuracy

Embrace Technology

Not Complicated



HOW IT WORKS

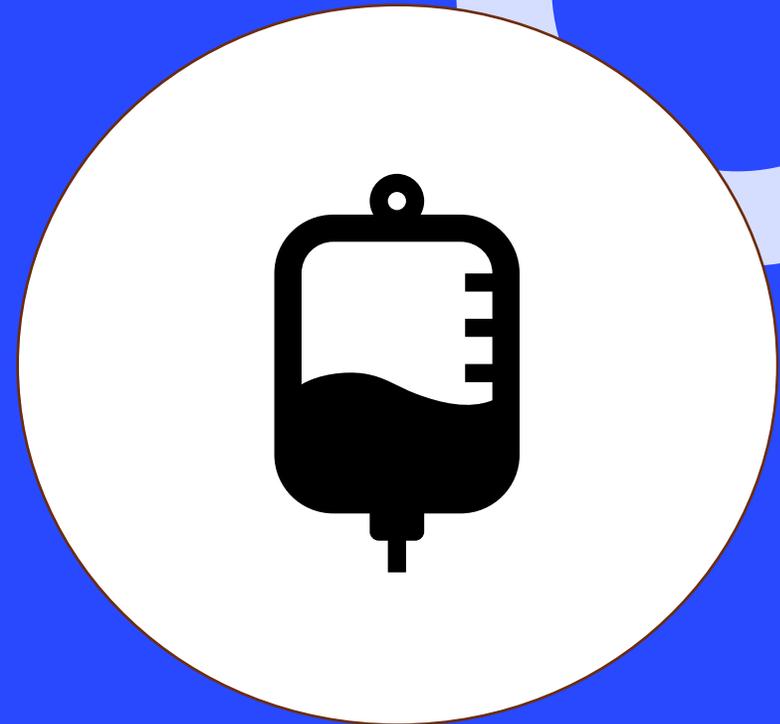
.XLS vs .CSV files

XLS = has the extras

- Formatted
- User friendly
- Easy reviewing & editing

CSV = raw data only

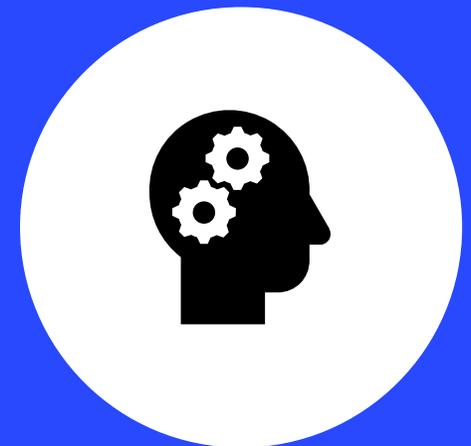
- Small & simple
- Portable/Vendor-neutral
- Universal Compatibility



Things to Keep in Mind

- **A correctly completed W9 is essential.**
- **The IRIS recognizes two basic types of entities: Individual and Business.**
- **Combine Federal/State Filing (CF/SF) enables the IRS to transmit the 1099-MISCs to the OTC without data entry in OKTap.**

[Blank W9 Form \(https://www.irs.gov/pub/irs-pdf/fw9.pdf\)](https://www.irs.gov/pub/irs-pdf/fw9.pdf)



**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	(Applies to accounts maintained outside the United States.)
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-					
or									
Employer identification number									
				-					

Examples:

Oliver Wendell Douglas Trust

3A: Individual/sole proprietor or Trust/estate

Part 1-TIN 43-1234567

This is a Business

Old MacDonald Farm and

Mother Hubbard Land & Cattle

3A: LLC- P Corp

Part 1-TIN 98-7654321

This is a Business

Jeremy Clarkson Living Trust

3A: Individual/sole proprietor or Trust/estate

Part 1-TIN 358-22-1658

This is an Individual

The Instructions and Working Data File

	T	U	V	W	X	Y
1	1099-MISC Working Data File					
2	T	U	V	W	X	Y
3	Recipient Information					
4	Recipient TIN Type	Recipient Taxpayer ID Number	Recipient Name Type	Recipient Business or Entity Name Line 1	Recipient Business or Entity Name Line 2	Recipient First Name
5	<i>Enter SSN or EIN - based on the number format in column U</i>	<i>SSN or EIN number; digits and dashes only; SSN is formatted as XXX-XX-XXXX; EIN format is XX-XXXXXX</i>	<i>I for individual (SSN/XXX-XX-XXXX) or B for business (EIN/XX-XXXXXX)</i>	<i>Use if Recipient Name Type is B; max length is 40 characters; may only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe ('); do not use if Recipient Type is I</i>	<i>Same guidelines as Line 1; use this space for extra characters over the 40 characters allowed in line 1; use only if Line 1 is completely filled - probably won't be used</i>	<i>Required if Recipient Name Type is I; required if Last Name is filled out; max length is 20 characters; may only contain alphabet letters, space between words () and hyphens (-); do not use if Recipient Type is B</i>
6	SSN	XXX-XX-XXXX	I			Joseph
7	SSN	XXX-XX-XXXX	I			Jeremy
8	EIN	XX-XXXXXXX	B	Oliver Wendell and Lisa Douglas Trust		
9	EIN	XX-XXXXXXX	B	Old MacDonald Farm and Mother Hubbard	Land & Cattle Company LLC	
10	Enter payments ↓↓ in the lines below					
12						
13						

Headers, descriptions, and examples won't be a part of the CSV file; they are in the excel spreadsheet to make data entry easier.

Each row of data from line 12 down represents a 1099-MISC to be generated; list the total payments if someone is paid for more than one program.

Districts don't need to enter something in every column.

The template distributed by the OCC has many hidden columns- some you will fill in later and some won't be used at all.

File configuration must match up with the IRS template; do not delete columns.

TEMPLATE FORMATTING GUIDELINES

Keep your entries within the constraints of the IRS instructions (listed in line 5) regarding data length, allowable characters, what columns to use for which TIN Type, etc.

From the Examples in line 6 & 7 below: If the “Taxpayer ID Number” (column U) is an SSN (XXX-XX-XXXX), you will enter SSN in as the “Recipient TIN Type” (column T), use columns Y thru AB for the name; you will not use columns W & X at all.

Columns with a Yellow shaded header are only used for overflow text.

	T	U	V	W	X	Y	Z	AA	AB
1	1099-MISC Working Data File								
2	T	U	V	W	X	Y	Z	AA	AB
3	Recipient Information								
4	Recipient TIN Type	Recipient Taxpayer ID Number	Recipient Name Type	Recipient Business or Entity Name Line 1	Recipient Business or Entity Name Line 2	Recipient First Name	Recipient Middle Name	Recipient Last Name (Surname)	Recipient Suffix
5	<i>Enter SSN or EIN - based on the number format in column U</i>	<i>SSN or EIN number; digits and dashes only; SSN is formatted as XXX-XX-XXXX; EIN format is XX-XXXXXX</i>	<i>I for individual (SSN/XXX-XX-XXXX) or B for business (EIN/XX-XXXXXX)</i>	<i>Use if Recipient Name Type is B; max length is 40 characters; may only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe ('); do not use if Recipient Type is I</i>	<i>Same guidelines as Line 1; use this space for extra characters over the 40 characters allowed in line 1; use only if Line 1 is completely filled - probably won't be used</i>	<i>Required if Recipient Name Type is I; required if Last Name is filled out; max length is 20 characters; may only contain alphabet letters, space between words () and hyphens (-); do not use if Recipient Type is B</i>	<i>Initial or Name; max length is 20 characters; may only contain alphabet letters, blanks between words () and hyphens (-); do not use a period (.)</i>	<i>Required if Recipient Name Type is I; required if First Name is filled out; max length is 20 characters; may only contain alphabet letters, space between words (), hyphen (-), and apostrophe ('); do not use if Recipient Type is B</i>	<i>Suffix (Jr or III etc); max length is 20 characters; may only contain alphabet letters, space between words () and hyphens (-); do not use a period (.)</i>
6	SSN	XXX-XX-XXXX	I			Joseph	J	Dirt	Jr
7	SSN	XXX-XX-XXXX	I			Jeremy		Clarkson Living Trust	
8	EIN	XX-XXXXXXX	B	Oliver Wendell and Lisa Douglas Trust					
9	EIN	XX-XXXXXXX	B	Old MacDonald Farm and Mother Hubbard	Land & Cattle Company LLC				

Ready for action? LET'S GO

Disclaimer:

***Screen recordings are in this power point, but
if something doesn't work right - I'll switch
screens and go live within the excel file***



Remember as you are entering data:

Make sure any long numbers remain formatted as text and do not convert to scientific notation (1.045E+5) or another format.

Only use the allowable characters, ex: do not use periods in certain columns.

Maximum characters per line/blank includes spaces between words.

Do not add extra spaces; no cell can contain leading, trailing, or adjacent spaces.



Finishing Up at Year-End:
un-freeze panes and un-hide columns



COLOR CODED COLUMNS

The different sections of the worksheet are shaded different colors for ease of viewing

Pink is the tax year and form type

Blue is the district information

Green is the recipient details

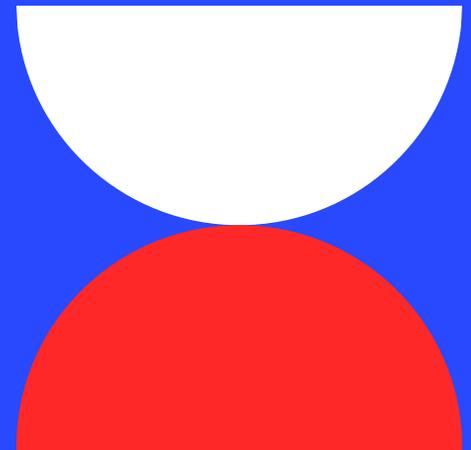
Yellow areas will likely be unused

Grey shaded zones will have no data entered

	A	B	C	D	E	F	G	H	P	S	T	U	V	
1	1099-MISC Working Data File V2026										1099-MISC Working Data I			
2	A	B	C	D	E	F	G	H	p	S	T	U	V	
3	Form/Year		Payer Information (DISTRICT INFO) the same for every line; enter it once, then copy							Recipient Information				
4	Form Type	Tax Year	Payer TIN Type	Payer Taxpayer ID Number	Payer Name Type	Payer Business or Entity Name Line 1	Payer Business or Entity Name Line 2	Payer First Name	Payer State/Province/Territory	Payer Phone	Recipient TIN Type	Recipient Taxpayer ID Number	Recipient Name Type	Recipient
5	1099-MISC <small>(download a separate template for 1099-NEC)</small>	4-digit Year	District's EIN	District's EIN; digits and dashes only	B for business	District's Name; <i>do not use any abbreviations</i> ; or special characters; 40 character max- use line 2 if needed	Continuation of District's Name; use <i>only</i> if the district's name is longer than 40 characters; will be blank for most districts	Districts will leave blank	2 letter abbreviation OK	Phone Number; XXX-XXX-XXXX as text with hyphens (-)	Enter SSN or EIN - based on the number format in column U	SSN or EIN number; digits and dashes only; SSN is formatted as XXX-XX-XXXX; EIN format is XX-XXXXXX	I for individual (SSN/XXX-XX-XXXX) or B for business (EIN/XX-XXXXXX)	Use if Recipient i contain alphab special characters and a;

District Information

Enter the district information in columns A through S on the first row of data; then copy/paste to each line that will generate a separate 1099-MISC.



Enter it once, copy to every line where needed!

Type in the district's info. Then select data, right click-copy; select destination zone, right-click-paste.

Now, the district's data is in each line that has recipient data.

Each row can be made into a separate 1099-MISC.

We are ready for one last review of the data and then transfer everything to the IRIS CSV template.

Review and Double Check your Data



No duplicate TINs

Numbers appear in correct format

Only allowable characters have been used

Required columns contain data

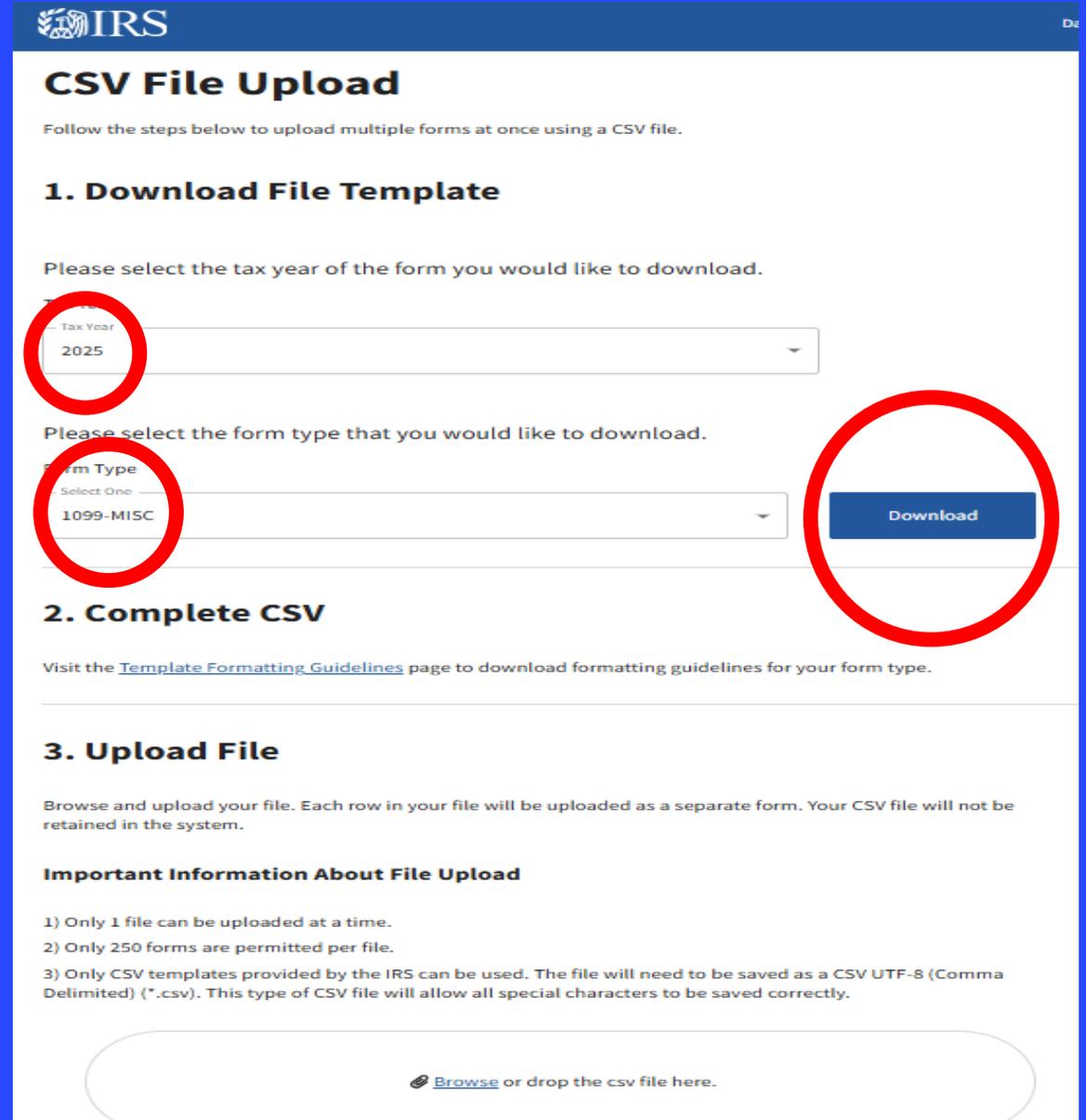
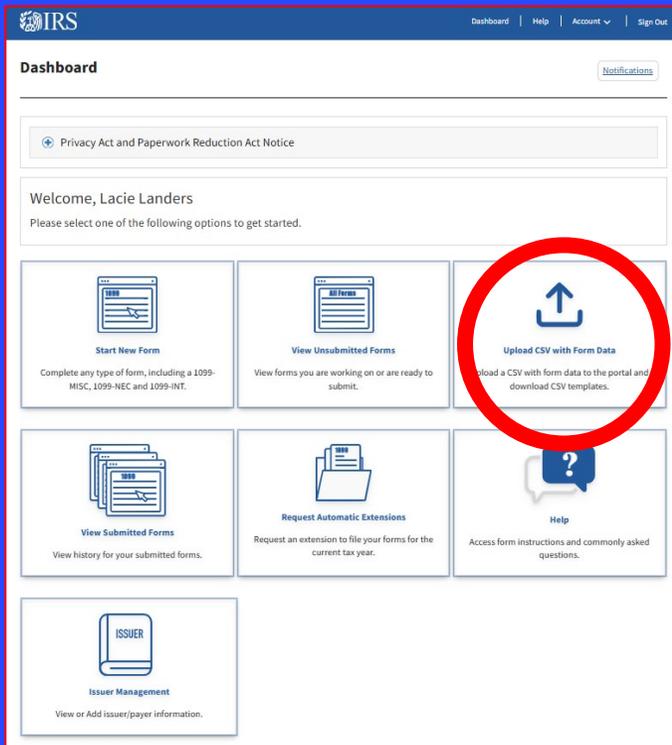
Un-needed columns are blank

No extra spaces anywhere

Combined Federal/State Filing is implemented

IRIS

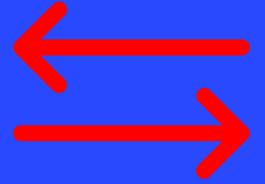
- Step 1: Dashboard
- Step 2: Upload CSV with Form Data
- Step 3: Select the year
- Step 4: Select the form type
- Step 5: Download the template



Transfer the Data

In the Excel file, select the lines with data, right click and choose copy

In the CSV file, click on the number in the left margin of the first row where you want the data to go, right click and paste value



Save your CSV file & Return to IRIS to Upload

Browse or Drop the file into IRIS.

File appears in the light blue shaded area.

Click Start to Upload.

3. Upload File

Browse and upload your file. Each row in your file will be uploaded as a separate form. Your CSV file will not be retained in the system.

Important Information About File Upload

- 1) Only 1 file can be uploaded at a time.
- 2) Only 250 forms are permitted per file.
- 3) Only CSV templates provided by the IRS can be used. The file will need to be saved as a CSV UTF-8 (Comma Delimited) (*.csv). This type of CSV file will allow all special characters to be saved correctly.

 [Browse](#) or drop the csv file here.



Current Uploaded File

2025 - 1099-MISC - IRIS Template.csv [\(Remove\)](#)

Start

If at first you don't succeed...

 [Browse](#) or drop the csv file here.



Current Uploaded File

2025 - 1099-MISC - IRIS Template.csv [\(Remove\)](#)



The uploaded file contains one or more errors. Please correct the following and re-upload.

Row	Column Title	Error Message
17	Recipient First Name	Recipient First Name may only contain alphabet letters, blanks () and
53	Recipient Business or Entity Name Line 1	Recipient Business or Entity Name Line 1 may only contain alphabet parentheses (), ampersand (&), and apostrophe (') and may not inclu

Rows per page: 5 ▾ 1-2 of 2 < >

Start

IRIS will not let you proceed if there is an error in uploading

In this example the issues were: T.J. & LLC.

To correct:

Open the CSV
Find & Fix errors
Re-Save
Re-Upload

Review Form Information

On this page, you can review information and delete specific rows if needed.

Then select **Add All** to upload your forms and move them to the Unsubmitted Forms area.

Payer and Recipient Quick Reference Columns							
Delete	Row #	Payer Name Payer TIN	Recipient Name Recipient TIN	Form Type	Tax Year	Payer TIN Type	Payer TIN
	1	[Redacted]	[Redacted]	1099-R	2023	SSN	[Redacted]
	2	[Redacted]	[Redacted]	1099-R	2023	SSN	[Redacted]
	3	[Redacted]	[Redacted]	1099-R	2023	SSN	[Redacted]

Dashboard | Help | Account | Sign Out

Dashboard Notifications

Privacy Act and Paperwork Reduction Act Notice

Welcome, Lacie Landers
Please select one of the following options to get started.

- Start New Form**
Complete any type of form, including a 1099-MISC, 1099-NEC and 1099-INT.
- View Unsubmitted Forms**
View forms you are working on or are ready to submit.
- Upload CSV with Form Data**
Upload a CSV with form data to the portal and download CSV templates.
- View Submitted Forms**
View history for your submitted forms.
- Request Automatic Extensions**
Request an extension to file your forms for the current tax year.
- Help**
Access form instructions and commonly asked questions.
- Issuer Management**
View or Add issuer/payer information.

THE FINISH LINE

Once the individual 1099-MISC Forms are in IRIS, you just follow the normal process that we all are familiar with:

PRINT

REVIEW

DISTRIBUTE

SUBMIT

Questions?

Please scan the QR code to give us your feedback!

<https://forms.office.com/g/LhLGt8a5Hu>

A Training Takeaway document will be distributed soon.

1099-MISC: Excel & CSV files for
upload

