Zakat ul Fitr
Ibn ‘Umar (may Allah be pleased with them both) said:

"The Messenger of Allah (peace be upon him) enjoined the payment of one Sa‘ of dates or one Sa‘ of barley as Zakat-ul-Fitr on every Muslim slave or free, male or female, young or old, and he ordered that it be paid before the people go out to offer ‘Eid Prayer’. 1 Sa‘ here means the Sa‘ of the Messenger of Allah (peace be upon him), which is four handfuls scooped up with the two hands of an average built man. 2 one Sa‘ (1 Sa‘ = 2.172 kg)

1: (Al-Bukhari 2:579).
2: Source: Fatwas of the Permanent Committee, (9 / 365).
Rulings regarding zakat ul fitr

Abu Sa‘id Al-Khudry (may Allah be pleased with him) said:

"We used to pay Zakat-ul-Fitr as one Sa‘ of food, or one Sa‘ of dried dates, or one Sa‘ of barley, or one Sa‘ of raisins, or one Sa‘ of curd during the lifetime of the Messenger of Allah (peace be upon him)". 1

It will also suffice to discharge the obligation by giving a Sa‘ of the local staple food such as rice and the like. 2

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Rulings regarding zakat ul fitr

“it is not permissible to pay Zakat-ul-Fitr in the form of money as this contradicts the practice of the Prophet (peace be upon him) and his Sahabah (may Allah be pleased with them all)”

Fatwas of Ibn Baz.
(Part No. 14; Page No. 33)
To whom should zakat ul fitr be given?

Zakat-ul-Fitr should be paid to poor Muslims even if they are sinners as long as their sins are not so grave that they may drive them out of the fold of Islam.

A poor person who deserves Zakat-ul-Fitr is the one whose apparent status indicates so, even if they are actually rich.

However, the person paying Zakat-ul-Fitr should seek out good poor people as much as possible. If it turns out later that the person who took it is actually rich, it will not affect the payer of Zakah; rather, it will serve to discharge the obligation on their part, praise be to Allah.

Fatwas of the Permanent Committee (Part No. 9; Page No. 377)
Time for giving out zakat ul fitr

“obligatory charity that should be given out before Eid prayer”

It's obligatory that zakat ul fitr should be given before Eid prayer as the Prophet (peace be upon him) ordered, and there is no harm if it's given out a day before it, or 2 to 3 days before it, but it shouldn't be delayed until after Eid.

Fatwas of Ibn Baz. (Part No. 14; Page No. 33)