

Column	Field (*required field)	Example Value	Formatting Guidelines
A	Form Type	1098-Q	
B	Tax Year	2023	
C	Issuer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Issuer Taxpayer ID Number*	123-23-1234	· Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format · Individual TINs (SSN) must be in XXX-XX-XXXX format
E	Issuer Name Type*	B	· Must be entered as "B" for Business Name or "I" for Individual
F	Issuer Business or Entity Name Line 1	John Finch Company	· Required if Name Type = "B" · Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (') · May not contain leading, trailing, and adjacent spaces
G	Issuer Business or Entity Name Line 2		· Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%) · May not contain leading, trailing, and adjacent spaces
H	Issuer First Name	John	· Required if Name Type = "I" · Required if Last Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
I	Issuer Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Issuer Last Name (Surname)	Finch	· Required if Name Type = "I" · Required if First Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
K	Issuer Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Issuer Country*	US	· Must be entered according to their designated country abbreviation · Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file
M	Issuer Address Line 1*	1234 Midway Rd	· Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space () · May not contain leading, trailing, and adjacent spaces
N	Issuer Address Line 2		· Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space () · May not contain leading, trailing, and adjacent spaces

O	Issuer City/Town*	Dallas	<ul style="list-style-type: none"> Length: Max 40 characters May only be alphabet characters and the following special characters: space () May not contain leading, trailing, and adjacent spaces
P	Issuer State/Province/Territory *	TX	<ul style="list-style-type: none"> [Domestic] <ul style="list-style-type: none"> Must be entered as their 2 letter abbreviation Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf [Foreign] <ul style="list-style-type: none"> Length: Max 17 characters Alpha-numeric characters (A-Z, 0-9) and spaces only May not contain leading, trailing, and adjacent spaces
Q	Issuer ZIP/Postal Code*	12309	<ul style="list-style-type: none"> [Domestic] <ul style="list-style-type: none"> Length: Exactly 5, 9 or 12 characters Digits only [Foreign] <ul style="list-style-type: none"> Length: Max 9 characters Alpha-numeric characters only (A-Z, 0-9)
R	Issuer Phone Type	D	<ul style="list-style-type: none"> Must be entered as "D" for Domestic or "I" for International
S	Issuer Phone	2145555555	<ul style="list-style-type: none"> Domestic Phone must be in one of the following formats: 1231231234, 123-123-1234, (123) 123-1234 International Phone must be 15 digits or less and may only include the "+" symbol at the beginning
T	Issuer Email Address	test@example.com	<ul style="list-style-type: none"> Email Address must be entered in the following example format: example@domain.com
U	Participant TIN Type	SSN	<ul style="list-style-type: none"> Required if Taxpayer ID Number is entered. Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"
V	Participant Taxpayer ID Number	123-23-1234	<ul style="list-style-type: none"> Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format Undeterminable TINs (UND) must be in XXXXXXXXX format
W	Participant Name Type*	B	<ul style="list-style-type: none"> Must be entered as "B" for Business Name or "I" for Individual
X	Participant Business or Entity Name Line 1	ABC123	<ul style="list-style-type: none"> Required if Name Type = "B" Length: Max 40 characters May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (') May not contain leading, trailing, and adjacent spaces
Y	Participant Business or Entity Name Line 2		<ul style="list-style-type: none"> Length: Max 40 characters May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%) May not contain leading, trailing, and adjacent spaces
Z	Participant First Name	Sarah	<ul style="list-style-type: none"> Required if Name Type = "I" Required if Last Name is filled out Length: Max 20 characters May only contain alphabet letters, blanks () and hyphens (-) May not contain leading, trailing, and adjacent spaces
AA	Participant Middle Name	Jasmin	<ul style="list-style-type: none"> Length: Max 20 characters May only contain alphabet letters, blanks () and hyphens (-) May not contain leading, trailing, and adjacent spaces

AB	Participant Last Name (Surname)	Finch	<ul style="list-style-type: none"> · Required if Name Type = "I" · Required if First Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AC	Participant Suffix		<ul style="list-style-type: none"> · Length: Max 20 characters · May only contain alphabet letters, blanks () and hyphens (-) · May not contain leading, trailing, and adjacent spaces
AD	Participant Country*	US	<ul style="list-style-type: none"> · Must be entered according to their designated country abbreviation · Link to country abbreviations: https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file
AE	Participant Address Line 1*	1234 Midway Rd	<ul style="list-style-type: none"> · Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space () · May not contain leading, trailing, and adjacent spaces
AF	Participant Address Line 2		<ul style="list-style-type: none"> · Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen (-) slash (/) space () · May not contain leading, trailing, and adjacent spaces
AG	Participant City/Town*	Dallas	<ul style="list-style-type: none"> · Length: Max 40 characters · May only be alphabet characters and the following special characters: space () · May not contain leading, trailing, and adjacent spaces
AH	Participant State/Province/Territory *	TX	<p>[Domestic]</p> <ul style="list-style-type: none"> · Must be entered as their 2 letter abbreviation · Link to 2 letter abbreviation: https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf <p>[Foreign]</p> <ul style="list-style-type: none"> · Length: Max 17 characters · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces
AI	Participant ZIP/Postal Code*	12309	<p>[Domestic]</p> <ul style="list-style-type: none"> · Length: Exactly 5, 9 or 12 characters · Digits only <p>[Foreign]</p> <ul style="list-style-type: none"> · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
AJ	Office Code	1234	<ul style="list-style-type: none"> · Length: Exactly 4 digits
AK	Form Account Number	ABC12345	<ul style="list-style-type: none"> · Length: Max 20 characters · May not be the same as the Payer or Recipient Taxpayer ID Number
AL	Plan Number	ABC123	<ul style="list-style-type: none"> · Length: Max 30 characters · Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row. · Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ § Á Ê Ë Ì Í Î Ï Ñ Ò Ó × Ü Û ä å é í ñ ó ú ü

AM	Name of Plan	ABC123	<ul style="list-style-type: none"> Length: Max 35 characters Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row. Allowed special characters include the following: ! " # \$ % & ' () * + , - . / : ; < > = ? @ { } ~ £ ¤ Á Ê Ñ Ó × Ù Ü á é í ñ ó ú ü
AN	Plan Sponsor's EIN	12-2353963	<ul style="list-style-type: none"> Length: Exactly 9 characters Digits and dashes only Must be in XX-XXXXXX format.
AO	Box 1a - Annuity Amount on Start Date	1000	<ul style="list-style-type: none"> \$0 to \$999,999,999,999,999 Cannot be negative Digits only except 1 decimal is allowed Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AP	Box 1b - Annuity Start Date	03/30/2022	<ul style="list-style-type: none"> Length: Max 8 characters Digits only Date field must be in MM/DD/YYYY format
AQ	Box 2 - Accelerated Start Date	Y	<ul style="list-style-type: none"> Length: Max 1 character Must be entered as "Y" for Yes or "N" for No
AR	Box 3 - Total Premiums*	1000	<ul style="list-style-type: none"> \$0 to \$999,999,999,999,999 Cannot be negative Digits only except 1 decimal is allowed Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AS	Box 4 - FMV of QLAC*	1000	<ul style="list-style-type: none"> \$0 to \$999,999,999,999,999 Cannot be negative Digits only except 1 decimal is allowed Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AT	Box 5a - January	1000	<ul style="list-style-type: none"> \$0 to \$999,999,999,999,999 Cannot be negative Digits only except 1 decimal is allowed Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AU	Box 5a - Day of the month	10	<ul style="list-style-type: none"> Must be an integer between 1 and 31
AV	Box 5b - February	1000	<ul style="list-style-type: none"> \$0 to \$999,999,999,999,999 Cannot be negative Digits only except 1 decimal is allowed Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AW	Box 5b - Day of the month	10	<ul style="list-style-type: none"> Must be an integer between 1 and 29
AX	Box 5c - March	1000	<ul style="list-style-type: none"> \$0 to \$999,999,999,999,999 Cannot be negative Digits only except 1 decimal is allowed Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.

AY	Box 5c - Day of the month	10	· Must be an integer between 1 and 31
AZ	Box 5d - April	1000	· \$0 to \$999,999,999,999,999 · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
BA	Box 5d - Day of the month	10	· Must be an integer between 1 and 30
BB	Box 5e - May	1000	· \$0 to \$999,999,999,999,999 · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
BC	Box 5e - Day of the month	10	· Must be an integer between 1 and 31
BD	Box 5f - June	1000	· \$0 to \$999,999,999,999,999 · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
BE	Box 5f - Day of the month	10	· Must be an integer between 1 and 30
BF	Box 5g - July	1000	· \$0 to \$999,999,999,999,999 · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
BG	Box 5g - Day of the month	10	· Must be an integer between 1 and 31
BH	Box 5h - August	1000	· \$0 to \$999,999,999,999,999 · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
BI	Box 5h - Day of the month	10	· Must be an integer between 1 and 31
BJ	Box 5i - September	1000	· \$0 to \$999,999,999,999,999 · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
BK	Box 5i - Day of the month	10	· Must be an integer between 1 and 30
BL	Box 5j - October	1000	· \$0 to \$999,999,999,999,999 · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.

BM	Box 5j - Day of the month	10	· Must be an integer between 1 and 31
BN	Box 5k - November	1000	· \$0 to \$999,999,999,999,999 · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
BO	Box 5k - Day of the month	10	· Must be an integer between 1 and 30
BP	Box 5l - December	1000	· \$0 to \$999,999,999,999,999 · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
BQ	Box 5l - Day of the month	10	· Must be an integer between 1 and 31