

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1098-T	
B	Tax Year	2025	
C	Filer TIN Type*	EIN	· Must be entered as "EIN"
D	Filer Taxpayer ID Number*	12-2312312	· Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format
E	Filer Name Type*	B	· Must be entered as "B" for Business Name
F	Filer Business or Entity Name Line 1*	John Finch Company	· 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	Filer 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	Filer Country*	US	· Must be entered according to their designated country abbreviation · Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a>
I	Filer 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
J	Filer 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
K	Filer City/Town*	Dallas	· Length: Max 40 characters · May only be alphabet characters and the following special characters: space ( ) · May not contain leading, trailing, and adjacent spaces
L	Filer State/Province/Territory*	Texas (TX)	[Domestic] · Must be entered as their 2 letter abbreviation · Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a> [Foreign] · Length: Max 17 characters · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces

M	Filer ZIP/Postal Code*	12309	[Domestic] · Length: Exactly 5, 9 or 12 characters · Digits only [Foreign] · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
N	Filer Phone Type	D	· Must be entered as "D" for Domestic or "I" for International
O	Filer Phone	2145555555	· 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
P	Student TIN Type	SSN	· Required if Taxpayer ID Number is entered. · Must be entered as "SSN", "ATIN", "ITIN", or "UND"
Q	Student Taxpayer ID Number	123-23-1234	· Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format · Undeterminable TINs (UND) must be in XXXXXXXXXX format
R	Student First Name	Sarah	· 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
S	Student Middle Name	Jasmin	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
T	Student Last Name (Surname)	Finch	· 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
U	Student Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
V	Student Country*	US	· Must be entered according to their designated country abbreviation · Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a>
W	Student 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
X	Student 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

Y	Student City/Town*	Dallas	<ul style="list-style-type: none"> <li>Length: Max 40 characters</li> <li>May only be alphabet characters and the following special characters: space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
Z	Student State/Province/Territory*	TX	<ul style="list-style-type: none"> <li>[Domestic]</li> <li>Must be entered as their 2 letter abbreviation</li> <li>Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> <li>[Foreign]</li> <li>Length: Max 17 characters</li> <li>Alpha-numeric characters (A-Z, 0-9) and spaces only</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
AA	Student ZIP/Postal Code*	12309	<ul style="list-style-type: none"> <li>[Domestic]</li> <li>Length: Exactly 5, 9 or 12 characters</li> <li>Digits only</li> <li>[Foreign]</li> <li>Length: Max 9 characters</li> <li>Alpha-numeric characters only (A-Z, 0-9)</li> </ul>
AB	Office Code	1234	<ul style="list-style-type: none"> <li>Length: Exactly 4 digits</li> </ul>
AC	Form Account Number	ABC12345	<ul style="list-style-type: none"> <li>Length: Max 20 characters</li> <li>May not be the same as the Payer or Recipient Taxpayer ID Number</li> </ul>
AD	Student TIN was solicited	Y	<ul style="list-style-type: none"> <li>Length: Max 1 character</li> <li>Must be entered as "Y" for Yes or "N" for No</li> </ul>
AE	Box 1 - Payments Received for Qualified Tuition and Related Expenses	1000.00	<ul style="list-style-type: none"> <li>\$0 to \$999,999,999,999,999</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
AF	Box 4 - Adjustments Made for a Prior Year	2000	<ul style="list-style-type: none"> <li>\$0 to \$999,999,999,999,999</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
AG	Box 5 - Scholarships or Grants	1000	<ul style="list-style-type: none"> <li>\$0 to \$999,999,999,999,999</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>
AH	Box 6 - Adjustments to Scholarships or Grants for a Prior Year	500.50	<ul style="list-style-type: none"> <li>\$0 to \$999,999,999,999,999</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>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.</li> </ul>

AI	Box 7 - Check if the amount in Box 1 includes amounts for an academic period beginning January – March 2026.	Y	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be entered as "Y" for Yes or "N" for No</li> </ul>
AJ	Box 8 - Check if at least half-time student.	Y	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be entered as "Y" for Yes or "N" for No</li> </ul>
AK	Box 9 - Check if a graduate student.	Y	<ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be entered as "Y" for Yes or "N" for No</li> </ul>
AL	Box 10 - Insurance Contract Reimbursements or Refund	1000	<ul style="list-style-type: none"> <li>· \$0 to \$999,999,999,999,999</li> <li>· Cannot be negative</li> <li>· Digits only except 1 decimal is allowed</li> <li>· 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.</li> </ul>