

Form 1098-C (2025) — Contributions of Motor Vehicles, Boats, and Airplanes

CSV Data Formatting Guide

Revised: 2026-05-27

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Donee TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Donee Taxpayer ID Number*	123231234	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated.
C	Donee Business Name Line 1	John Finch Company	One of either Donee Business Name or Donee Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Donee Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Donee First Name	John	One of either Donee Business Name or Donee Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Donee Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Donee Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Donee Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Donee Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Donee Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Donee Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Donee City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Donee State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
N	Donee ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Donee Phone*	2145555555	Phone must be 10-20 digits.
P	Office Code	1234	This is an optional field. For users with multiple locations, this field may be used to identify the location of the office submitting the information returns. Office Code must be exactly 4 digits.

Col	Field (*required field)	Example Value	Formatting Guidelines
Q	Donor TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND
R	Donor Taxpayer ID Number*	123231234	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated. The composite Donor TIN + Account Number must be unique
S	Donor Account Number	AA1234	The account number is required if you have multiple accounts for a donor for whom you are filing more than one Form 1098-C. Must be 20 characters or fewer. The composite Donor TIN + Account Number must be unique
T	Donor Business Name Line 1	Hello Mother Goose Inc	One of either Donor Business Name or Donor Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
U	Donor Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Donor First Name	John	One of either Donor Business Name or Donor Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
W	Donor Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Donor Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Donor Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Donor Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AA	Donor Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AB	Donor Address Line 2	Suite 21	Must be 35 characters or fewer.
AC	Donor City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AD	Donor State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
AE	Donor ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AF	Box 1 - Date of Contribution	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AG	Box 2a - Odometer mileage		Range: 0 to 999,999,999,999

Col	Field (*required field)	Example Value	Formatting Guidelines
AH	Box 2b - Year		Must be a valid 4-digit year.
AI	Box 2c - Make		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 20 characters or fewer.
AJ	Box 2d - Model		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 25 characters or fewer.
AK	Box 3 - Vehicle or other identification number		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 25 characters or fewer.
AL	Box 4a - Arm's Length Transaction	Y	Valid values: 1, X, Y, or TRUE
AM	Box 4b - Date of Sale	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AN	Box 4c - Gross Proceeds From Sale		Up to 2 decimal places. Range: 0 to 999,999,999
AO	Box 5a - Donee Certification 1	Y	Valid values: 1, X, Y, or TRUE
AP	Box 5b - Donee Certification 2	Y	Valid values: 1, X, Y, or TRUE
AQ	Box 5c - Donee Certification 3		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 1000 characters or fewer.
AR	Box 6a - Goods and Services	Y	Valid values: 1, X, Y, or TRUE
AS	Box 6b - Value of Goods and Services		Up to 2 decimal places. Range: 0 to 999,999,999
AT	Box 6c - Description of goods and services provided for the vehicle		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 1000 characters or fewer.
AU	Box 6c - If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits	Y	Valid values: 1, X, Y, or TRUE
AV	Box 7 - Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked	Y	Valid values: 1, X, Y, or TRUE