

Form 1098-E (2025) — Student Loan Interest Statement

CSV Data Formatting Guide

Revised: 2026-05-26

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Lender TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Lender 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	Lender Business Name Line 1	John Finch Company	One of either Lender Business Name or Lender Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Lender Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Lender First Name	John	One of either Lender Business Name or Lender Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Lender Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Lender Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Lender Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Lender Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Lender Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Lender Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Lender City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Lender 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	Lender ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Lender 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	Borrower TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND
R	Borrower 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 Borrower TIN + Account Number must be unique
S	Borrower Account Number	AA1234	The account number is required if you have multiple accounts for a borrower for whom you are filing more than one Form 1098-E. Must be 20 characters or fewer. The composite Borrower TIN + Account Number must be unique
T	Borrower Business Name Line 1	Hello Mother Goose Inc	One of either Borrower Business Name or Borrower Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
U	Borrower Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Borrower First Name	John	One of either Borrower Business Name or Borrower Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
W	Borrower Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Borrower Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Borrower Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Borrower Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AA	Borrower Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AB	Borrower Address Line 2	Suite 21	Must be 35 characters or fewer.
AC	Borrower City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AD	Borrower 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	Borrower ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AF	Box 1 - Interest*		Up to 2 decimal places. Range: 0 to 999,999,999
AG	Box 2 - Origination Fees	Y	Valid values: 1, X, Y, or TRUE