Form 1098-F (2025) — Fines Penalties, and Other Amounts

CSV Data Formatting Guide

Revised: 2026-05-27

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

Col	Field (*required field)	Example Value	Formatting Guidelines
AH	Box 3 - Restitution/Remediation Amount		Up to 2 decimal places. Range: 0 to 999,999,999
AI	Box 4 - Compliance Amount		Up to 2 decimal places. Range: 0 to 999,999,999
AJ	Box 5 - Date of Order/Agreement	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AK	Box 6 - Court or Entity		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
AL	Box 7 - Case Number		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 30 characters or fewer.
AM	Box 8 - Case name or names of parties to suit, order, or agreement		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 100 characters or fewer.
AN	Box 9 - Code	A,B	Allowed values (comma-separated for multiple): A, B, C, D, E