

Form 1098-Q (2025) — Qualifying Longevity Annuity Contract Information (Info Copy Only)

CSV Data Formatting Guide

Revised: 2026-05-27

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Issuer TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Issuer 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	Issuer Business Name Line 1	John Finch Company	One of either Issuer Business Name or Issuer Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Issuer Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Issuer First Name	John	One of either Issuer Business Name or Issuer Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Issuer Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Issuer Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Issuer Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Issuer Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Issuer Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Issuer Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Issuer City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Issuer 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	Issuer ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Issuer 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	Participant TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND
R	Participant 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 Participant TIN + Account Number must be unique
S	Participant Account Number	AA1234	The account number is required if you have multiple accounts for a participant for whom you are filing more than one Form 1098-Q. Must be 20 characters or fewer. The composite Participant TIN + Account Number must be unique
T	Participant Business Name Line 1	Hello Mother Goose Inc	One of either Participant Business Name or Participant Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
U	Participant Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Participant First Name	John	One of either Participant Business Name or Participant Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
W	Participant Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Participant Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Participant Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Participant Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AA	Participant Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AB	Participant Address Line 2	Suite 21	Must be 35 characters or fewer.
AC	Participant City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AD	Participant 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	Participant ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AF	Plan Number		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 30 characters or fewer.
AG	Name of Plan		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 35 characters or fewer.

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AH	Plan Sponsor's EIN	122353963	Enter the 9-digit EIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated.
AI	Box 1a - Annuity Amount on Start Date		Up to 2 decimal places. Range: 0 to 999,999,999
AJ	Box 1b - Annuity Start Date	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AK	Box 2 - Accelerated Start Date	Y	Valid values: 1, X, Y, or TRUE
AL	Box 3 - Total Premiums		Up to 2 decimal places. Range: 0 to 999,999,999
AM	Box 4 - FMV of QLAC		Up to 2 decimal places. Range: 0 to 999,999,999
AN	Box 5a - January		Up to 2 decimal places. Range: 0 to 999,999,999
AO	Box 5a - January - Day of the month		Range: 1 to 31
AP	Box 5b - February		Up to 2 decimal places. Range: 0 to 999,999,999
AQ	Box 5b - February - Day of the month		Range: 1 to 28
AR	Box 5c - March		Up to 2 decimal places. Range: 0 to 999,999,999
AS	Box 5c - March - Day of the month		Range: 1 to 31
AT	Box 5d - April		Up to 2 decimal places. Range: 0 to 999,999,999
AU	Box 5d - April - Day of the month		Range: 1 to 30
AV	Box 5e - May		Up to 2 decimal places. Range: 0 to 999,999,999
AW	Box 5e - May - Day of the month		Range: 1 to 31
AX	Box 5f - June		Up to 2 decimal places. Range: 0 to 999,999,999
AY	Box 5f - June - Day of the month		Range: 1 to 30
AZ	Box 5g - July		Up to 2 decimal places. Range: 0 to 999,999,999
BA	Box 5g - July - Day of the month		Range: 1 to 31
BB	Box 5h - August		Up to 2 decimal places. Range: 0 to 999,999,999
BC	Box 5h - August - Day of the month		Range: 1 to 31
BD	Box 5i - September		Up to 2 decimal places. Range: 0 to 999,999,999
BE	Box 5i - September - Day of the month		Range: 1 to 30
BF	Box 5j - October		Up to 2 decimal places. Range: 0 to 999,999,999
BG	Box 5j - October - Day of the month		Range: 1 to 31
BH	Box 5k - November		Up to 2 decimal places. Range: 0 to 999,999,999
BI	Box 5k - November - Day of the month		Range: 1 to 30

Col	Field (*required field)	Example Value	Formatting Guidelines
BJ	Box 5I - December		Up to 2 decimal places. Range: 0 to 999,999,999
BK	Box 5I - December - Day of the month		Range: 1 to 31