

Form 1098-T (2025) — Tuition Statement

CSV Data Formatting Guide

Revised: 2026-05-26

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	Student TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND
R	Student 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 Student TIN + Account Number must be unique
S	Student Account Number	AA1234	The account number is required if you have multiple accounts for a student for whom you are filing more than one Form 1098-T. Must be 20 characters or fewer. The composite Student TIN + Account Number must be unique
T	Student Business Name Line 1	Hello Mother Goose Inc	One of either Student Business Name or Student Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
U	Student Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Student First Name	John	One of either Student Business Name or Student Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
W	Student Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Student Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Student Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Student Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AA	Student Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AB	Student Address Line 2	Suite 21	Must be 35 characters or fewer.
AC	Student City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AD	Student 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	Student ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AF	Student TIN was solicited	Y	Valid values: 1, X, Y, or TRUE
AG	Box 1 - Payments Received for Qualified Tuition and Related Expenses		Up to 2 decimal places. Range: 0 to 999,999,999

Col	Field (*required field)	Example Value	Formatting Guidelines
AH	Box 4 - Adjustments Made for a Prior Year		Up to 2 decimal places. Range: 0 to 999,999,999
AI	Box 5 - Scholarships or Grants		Up to 2 decimal places. Range: 0 to 999,999,999
AJ	Box 6 - Adjustments to Scholarships or Grants for a Prior Year		Up to 2 decimal places. Range: 0 to 999,999,999
AK	Box 7 - Check if the amount in Box 1 includes amounts for an academic period beginning January - March 2026.	Y	Valid values: 1, X, Y, or TRUE
AL	Box 8 - Check if at least half-time student.	Y	Valid values: 1, X, Y, or TRUE
AM	Box 9 - Check if a graduate student.	Y	Valid values: 1, X, Y, or TRUE
AN	Box 10 - Insurance Contract Reimbursements or Refund		Up to 2 decimal places. Range: 0 to 999,999,999