Form 5498-QA (2025) — ABLE Account Contribution Information

CSV Data Formatting Guide

Revised: 2026-05-26

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	Beneficiary TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND
R	Beneficiary 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 Beneficiary TIN + Account Number must be unique
S	Beneficiary Account Number	AA1234	The account number is required if you have multiple accounts for a beneficiary for whom you are filing more than one Form 5498-QA. Must be 20 characters or fewer. The composite Beneficiary TIN + Account Number must be unique
T	Beneficiary Business Name Line 1	Hello Mother Goose Inc	One of either Beneficiary Business Name or Beneficiary Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
U	Beneficiary Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Beneficiary First Name	John	One of either Beneficiary Business Name or Beneficiary Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
W	Beneficiary Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Beneficiary Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Beneficiary Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Beneficiary Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AA	Beneficiary Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AB	Beneficiary Address Line 2	Suite 21	Must be 35 characters or fewer.
AC	Beneficiary City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AD	Beneficiary 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	Beneficiary ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AF	Box 1 - ABLE contributions		Up to 2 decimal places. Range: 0 to 999,999,999
AG	Box 2 - ABLE to ABLE Rollovers		Up to 2 decimal places. Range: 0 to 999,999,999
AH	Box 3 - Cumulative contributions		Up to 2 decimal places. Range: 0 to 999,999,999

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AI	Box 4 - Fair market value		Up to 2 decimal places. Range: 0 to 999,999,999
AJ	Box 5 - If checked, account was opened in 2025	Y	Valid values: 1, X, Y, or TRUE
AK	Box 6 - Basis of eligibility*	A	Allowed values: A, B, C
AL	Box 7 - Code*	1	Allowed values: 1, 2, 3, 4, 5, 6, 7