Form 5498-SA (2025) — HSA, Archer MSA, or Medicare Advantage MSA Information

CSV Data Formatting Guide

Revised: 2026-05-26

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Trustee TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Trustee 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	Trustee Business Name Line 1	John Finch Company	One of either Trustee Business Name or Trustee Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Trustee Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Trustee First Name	John	One of either Trustee Business Name or Trustee Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Trustee Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Trustee Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Trustee Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Trustee Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Trustee Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Trustee Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Trustee City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Trustee 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	Trustee ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Trustee 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 5498-SA. 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	Box 1 - Employee's or self-employed person's Archer MSA contributions made in 2025 and 2026 for 2025		Up to 2 decimal places. Range: 0 to 999,999,999
AG	Box 2 - Total contributions made in 2025		Up to 2 decimal places. Range: 0 to 999,999,999

Col	Field (*required field)	Example Value	Formatting Guidelines
AH	Box 3 - Total HSA or Archer MSA contributions made in 2026 for 2025		Up to 2 decimal places. Range: 0 to 999,999,999
AI	Box 4 - Rollover contributions		Up to 2 decimal places. Range: 0 to 999,999,999
AJ	Box 5 - Fair market value of HSA, Archer MSA, or MA MSA		Up to 2 decimal places. Range: 0 to 999,999,999
AK	Box 6 - Indicate if this account is an HSA, Archer MSA, or MA MSA	HSA	Must be entered as 'HSA', 'Archer', or 'MA MSA' Allowed values: HSA, Archer, MA MSA