

Column	Field (*required field)	Example Value	Formatting Guidelines
A	Form Type	1098-C	
B	Tax Year	2023	
C	Donee TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Donee Taxpayer ID Number*	123-23-1234	· Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format · Individual TINs (SSN) must be in XXX-XX-XXXX format
E	Donee Name Type*	B	· Must be entered as "B" for Business Name or "I" for Individual
F	Donee Business or Entity Name Line 1	John Finch Company	· Required if Name Type = "B" · Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (') · May not contain leading, trailing, and adjacent spaces
G	Donee Business or Entity Name Line 2		· Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%) · May not contain leading, trailing, and adjacent spaces
H	Donee First Name	John	· Required if Name Type = "I" · Required if Last Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
I	Donee Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Donee Last Name (Surname)	Finch	· Required if Name Type = "I" · Required if First Name is filled out · Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
K	Donee Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Donee Country*	US	· Must be entered according to their designated country abbreviation · Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a>
M	Donee Address Line 1*	1234 Midway Rd	· Length: Max 35 characters · May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( ) · May not contain leading, trailing, and adjacent spaces

N	Donee Address Line 2		<ul style="list-style-type: none"> <li>Length: Max 35 characters</li> <li>May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
O	Donee City/Town*	Dallas	<ul style="list-style-type: none"> <li>Length: Max 40 characters</li> <li>May only be alphabet characters and the following special characters: space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
P	Donee State/Province/Territory*	Texas (TX)	<p>[Domestic]</p> <ul style="list-style-type: none"> <li>Must be entered as their 2 letter abbreviation</li> <li>Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> </ul> <p>[Foreign]</p> <ul style="list-style-type: none"> <li>Length: Max 17 characters</li> <li>Alpha-numeric characters (A-Z, 0-9) and spaces only</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
Q	Donee ZIP/Postal Code*	12309	<p>[Domestic]</p> <ul style="list-style-type: none"> <li>Length: Exactly 5, 9 or 12 characters</li> <li>Digits only</li> </ul> <p>[Foreign]</p> <ul style="list-style-type: none"> <li>Length: Max 9 characters</li> <li>Alpha-numeric characters only (A-Z, 0-9)</li> </ul>
R	Donee Phone Type	D	<ul style="list-style-type: none"> <li>Must be entered as "D" for Domestic or "I" for International</li> </ul>
S	Donee Phone	2145555555	<ul style="list-style-type: none"> <li>Domestic Phone must be in one of the following formats: 1231231234, 123-123-1234, (123) 123-1234</li> <li>International Phone must be 15 digits or less and may only include the "+" symbol at the beginning</li> </ul>
T	Donor TIN Type	SSN	<ul style="list-style-type: none"> <li>Required if Taxpayer ID Number is entered.</li> <li>Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"</li> </ul>
U	Donor Taxpayer ID Number	123-23-1234	<ul style="list-style-type: none"> <li>Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format</li> <li>Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format</li> <li>Undeterminable TINs (UND) must be in XXXXXXXXXX format</li> </ul>
V	Donor Name Type*	I	<ul style="list-style-type: none"> <li>Must be entered as "B" for Business Name or "I" for Individual</li> </ul>
W	Donor Business or Entity Name Line 1	ABC123	<ul style="list-style-type: none"> <li>Required if Name Type = "B"</li> <li>Length: Max 40 characters</li> <li>May only contain alphabet letters, numbers, blank space ( ), and the following special characters: hyphen (-), pound (#), parentheses ( ), ampersand (&amp;), and apostrophe (')</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
X	Donor Business or Entity Name Line 2		<ul style="list-style-type: none"> <li>Length: Max 40 characters</li> <li>May only contain alphabet letters, numbers, blank space ( ), and the following special characters: hyphen (-), pound (#), parentheses ( ), ampersand (&amp;), apostrophe ('), slash (/), and percent (%)</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>

Y	Donor First Name	Sarah	<ul style="list-style-type: none"> <li>· Required if Name Type = "I"</li> <li>· Required if Last Name is filled out</li> <li>· Length: Max 20 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
Z	Donor Middle Name	Jasmin	<ul style="list-style-type: none"> <li>· Length: Max 20 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AA	Donor Last Name (Surname)	Finch	<ul style="list-style-type: none"> <li>· Required if Name Type = "I"</li> <li>· Required if First Name is filled out</li> <li>· Length: Max 20 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AB	Donor Suffix		<ul style="list-style-type: none"> <li>· Length: Max 20 characters</li> <li>· May only contain alphabet letters, blanks ( ) and hyphens (-)</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AC	Donor Country*	US	<ul style="list-style-type: none"> <li>· Must be entered according to their designated country abbreviation</li> <li>· Link to country abbreviations: <a href="https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file">https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file</a></li> </ul>
AD	Donor Address Line 1*	1234 Midway Rd	<ul style="list-style-type: none"> <li>· Length: Max 35 characters</li> <li>· May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AE	Donor Address Line 2		<ul style="list-style-type: none"> <li>· Length: Max 35 characters</li> <li>· May only be alpha-numeric characters and the following special characters: hyphen ( - ) slash ( / ) space ( )</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AF	Donor City/Town*	Dallas	<ul style="list-style-type: none"> <li>· Length: Max 40 characters</li> <li>· May only be alphabet characters and the following special characters: space ( )</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>
AG	Donor State/Province/Territory*	TX	<p>[Domestic]</p> <ul style="list-style-type: none"> <li>· Must be entered as their 2 letter abbreviation</li> <li>· Link to 2 letter abbreviation: <a href="https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf">https://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf</a></li> </ul> <p>[Foreign]</p> <ul style="list-style-type: none"> <li>· Length: Max 17 characters</li> <li>· Alpha-numeric characters (A-Z, 0-9) and spaces only</li> <li>· May not contain leading, trailing, and adjacent spaces</li> </ul>

AH	Donor ZIP/Postal Code*	12309	[Domestic] · Length: Exactly 5, 9 or 12 characters · Digits only [Foreign] · Length: Max 9 characters · Alpha-numeric characters only (A-Z, 0-9)
AI	Office Code	1234	· Length: Exactly 4 digits
AJ	Box 1 - Date of Contribution*	03/30/2022	· Length: Max 8 characters · Digits only · Date field must be in MM/DD/YYYY format
AK	Box 2a - Odometer mileage	100500	· Length: Max 12 characters · Only allows digits
AL	Box 2b - Year	2023	· Length: Max 4 characters · Can only allow digits
AM	Box 2c - Make	ABC123	· Length: Max 20 characters · Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row. · Allowed special characters include the following: ! " # \$ % & ' ( ) * + , - . / : ; < > = ? @ {   } ~ £ ¤ Á Ê Ë Ì Í Î Ï Ñ Ò Ó × Ù Ü á â ã ä å æ ç è é ê ë ì í î ï ï ó ú ü
AN	Box 2d - Model	ABC123	· Length: Max 25 characters · Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row. · Allowed special characters include the following: ! " # \$ % & ' ( ) * + , - . / : ; < > = ? @ {   } ~ £ ¤ Á Ê Ë Ì Í Î Ï Ñ Ò Ó × Ù Ü á â ã ä å æ ç è é ê ë ì í î ï ï ó ú ü
AO	Box 3 - Vehicle or other identification number*	ABC12345	· Length: Must be 1-17 or 19 alphanumeric characters · Lowercase letters are not allowed
AP	Box 4a - Arm's Length Transaction	Y	· Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
AQ	Box 4b - Date of Sale	05/23/2022	· Length: Max 8 characters · Digits only · Date field must be in MM/DD/YYYY format
AR	Box 4c - Gross Proceeds From Sale	1000	· \$0 to \$999,999,999,999,999 · Cannot be negative · Digits only except 1 decimal is allowed · Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.
AS	Box 5a - Donee Certification 1	Y	· Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No
AT	Box 5b - Donee Certification 2	N	· Length: Max 1 character · Must be entered as "Y" for Yes or "N" for No

AU	Box 5c - Donee Certification 3	ABC123	<ul style="list-style-type: none"> <li>Length: Max 1000 characters</li> <li>Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row.</li> <li>Allowed special characters include the following: ! " # \$ % &amp; ' ( ) * + , - . / : ; &lt; &gt; = ? @ {   } ~ £ \$ Á É Í Ñ Ó × Ú Û á é í ñ ó ú ü</li> </ul>
AV	Box 6a - Goods and Services*	Y	<ul style="list-style-type: none"> <li>Length: Max 1 character</li> <li>Must be entered as "Y" for Yes or "N" for No</li> </ul>
AW	Box 6b - Value of Goods and Services	1000	<ul style="list-style-type: none"> <li>\$0 to \$999,999,999,999,999</li> <li>Cannot be negative</li> <li>Digits only except 1 decimal is allowed</li> <li>Must have no more than two digits after the decimal. Check for long numbers in money amount fields that may have been formatted in scientific notation. For example: 1.045E+5.</li> </ul>
AX	Box 6c - Description	ABC123	<ul style="list-style-type: none"> <li>Length: Max 1000 characters</li> <li>Should only include alphanumeric values and certain special characters and may not include leading or trailing spaces, or more than 1 space in a row.</li> <li>Allowed special characters include the following: ! " # \$ % &amp; ' ( ) * + , - . / : ; &lt; &gt; = ? @ {   } ~ £ \$ Á É Í Ñ Ó × Ú Û á é í ñ ó ú ü</li> </ul>
AY	Box 6c - Checkbox	Y	<ul style="list-style-type: none"> <li>Length: Max 1 character</li> <li>Must be entered as "Y" for Yes or "N" for No</li> </ul>