

| Column | Field (*required field)                | Example Values     | Formatting Guidelines  |
|--------|--|--------------------|--|
| A      | Form Type                              | 5498-QA            |  |
| B      | Tax Year                               | 2025               |  |
| C      | Issuer TIN Type*                       | SSN                | · Must be entered as "SSN" and "EIN"   |
| D      | Issuer Taxpayer ID Number*             | 123-23-1234        | · Digits and dashes only<br>· Business TINs (EIN) must be in XX-XXXXXXX format<br>· Individual TINs (SSN) must be in XXX-XX-XXXX format  |
| E      | Issuer Name Type*                      | B                  | · Must be entered as "B" for Business Name or "I" for Individual   |
| F      | Issuer Business or Entity Name Line 1* | John Finch Company | · Required if Name Type = "B"<br>· Length: Max 40 characters<br>· May only contain alphabet letters, numbers, blank space ( ), and the following special characters: hyphen (-), pound (#), parentheses ( ), ampersand (&), and apostrophe (')<br>· May not contain leading, trailing, and adjacent spaces |
| G      | Issuer Business or Entity Name Line 2  |                    | · Length: Max 40 characters<br>· May only contain alphabet letters, numbers, blank space ( ), and the following special characters: hyphen (-), pound (#), parentheses ( ), ampersand (&), apostrophe ('), slash (/), and percent (%)<br>· May not contain leading, trailing, and adjacent spaces          |
| H      | Issuer First Name                      | John               | · Required if Name Type = "I"<br>· Required if Last Name is filled out<br>· Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces   |
| I      | Issuer Middle Name                     | James              | · Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces   |
| J      | Issuer Last Name (Surname)             | Finch              | · Required if Name Type = "I"<br>· Required if First Name is filled out<br>· Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces  |
| K      | Issuer Suffix                          |                    | · Length: Max 20 characters<br>· May only contain alphabet letters, blanks ( ) and hyphens (-)<br>· May not contain leading, trailing, and adjacent spaces   |
| L      | Issuer Country*                        | US                 | · Must be entered according to their designated country abbreviation<br>· 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      | Issuer Address Line 1*                 | 1234 Midway Rd     | · Length: Max 35 characters<br>· May only be alpha-numeric characters and the following special characters:<br>hyphen ( - )<br>slash ( / )<br>space ( )<br>· May not contain leading, trailing, and adjacent spaces  |

|   |  |             |  |
|---|--|-------------|--|
| N | Issuer 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:<br/>hyphen ( - )<br/>slash ( / )<br/>space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>   |
| O | Issuer 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:<br/>space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>   |
| P | Issuer 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 | Issuer 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 | Issuer Phone Type                          | D           | <ul style="list-style-type: none"> <li>Must be entered as "D" for Domestic or "I" for International</li> </ul>   |
| S | Issuer Phone                               | 2145555555  | <ul style="list-style-type: none"> <li>Domestic Phone must be in one of the following formats:<br/>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 | Beneficiary TIN Type                       | SSN         | <ul style="list-style-type: none"> <li>Required if TaxBorrower ID Number is entered.</li> <li>Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"</li> </ul>   |
| U | Beneficiary 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 | Beneficiary Name Type*                     | B           | <ul style="list-style-type: none"> <li>Must be entered as "B" for Business Name or "I" for Individual</li> </ul>   |
| W | Beneficiary 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  | Beneficiary 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  | Beneficiary 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  | Beneficiary 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 | Beneficiary 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 | Beneficiary 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 | Beneficiary 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 | Beneficiary 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:<br/>hyphen ( - )<br/>slash ( / )<br/>space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>  |
| AE | Beneficiary 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:<br/>hyphen ( - )<br/>slash ( / )<br/>space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>  |
| AF | Beneficiary 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:<br/>space ( )</li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>  |

|    |                                       |          |  |
|----|---------------------------------------|----------|--|
| AG | Beneficiary State/Province/Territory* | TX       | [Domestic] <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> [Foreign] <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 | Beneficiary ZIP/Postal Code*          | 12309    | [Domestic] <ul style="list-style-type: none"> <li>· Length: Exactly 5, 9 or 12 characters</li> <li>· Digits only</li> </ul> [Foreign] <ul style="list-style-type: none"> <li>· Length: Max 9 characters</li> <li>· Alpha-numeric characters only (A-Z, 0-9)</li> </ul>   |
| AI | Office Code                           | 1234     | <ul style="list-style-type: none"> <li>· Length: Exactly 4 digits</li> </ul>   |
| AJ | Form Account Number                   | ABC12345 | <ul style="list-style-type: none"> <li>· Length: Max 20 characters</li> <li>· May not be the same as the Payer or Recipient Taxpayer ID Number</li> </ul>  |
| AK | Box 1 - ABLE contributions            | 1000.00  | <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>  |
| AL | Box 2 - ABLE to ABLE Rollovers        | 2000     | <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>  |
| AM | Box 3 - Cumulative contributions      | 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>  |
| AN | Box 4 - Fair market value             | 500.50   | <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>  |
| AO | Box 5 - Account opened tax year filed | 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>  |
| AP | Box 6 - Basis of eligibility*         | A        | <ul style="list-style-type: none"> <li>· Length: Max 1 character</li> <li>· Must be entered as "A", "B", "C".</li> </ul>   |
| AQ | Box 7 - Code*                         | 1        | <ul style="list-style-type: none"> <li>· Length: Max 1 characters</li> <li>· Must be entered as "1", "2", "3", "4", "5", "6", "7"</li> </ul>   |