

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	5498-SA	
B	Tax Year	2023	
C	Trustee TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Trustee 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	Trustee Name Type*	B	· Must be entered as "B" for Business Name or "I" for Individual
F	Trustee 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	Trustee 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	Trustee 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	Trustee Middle Name	James	· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
J	Trustee 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	Trustee Suffix		· Length: Max 20 characters · May only contain alphabet letters, blanks ( ) and hyphens (-) · May not contain leading, trailing, and adjacent spaces
L	Trustee 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	Trustee 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	Trustee 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	Trustee 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	Trustee 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	Trustee 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	Trustee Phone Type	D	<ul style="list-style-type: none"> <li>Must be entered as "D" for Domestic or "I" for International</li> </ul>
S	Trustee 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	Participant 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	Participant 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	Participant 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	Participant 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	Participant 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	Participant 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	Participant 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	Participant 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	Participant 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	Participant 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	Participant 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: <ul style="list-style-type: none"> <li>hyphen ( - )</li> <li>slash ( / )</li> <li>space ( )</li> </ul> </li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
AE	Participant 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: <ul style="list-style-type: none"> <li>hyphen ( - )</li> <li>slash ( / )</li> <li>space ( )</li> </ul> </li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>
AF	Participant 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: <ul style="list-style-type: none"> <li>space ( )</li> </ul> </li> <li>May not contain leading, trailing, and adjacent spaces</li> </ul>

AG	Participant State/Province/Territory*	TX	[Domestic] · Must be entered as their 2 letter abbreviation · 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> [Foreign] · Length: Max 17 characters · Alpha-numeric characters (A-Z, 0-9) and spaces only · May not contain leading, trailing, and adjacent spaces
AH	Participant 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	Form Account Number	ABC12345	· Length: Max 20 characters · May not be the same as the Payer or Recipient Taxpayer ID Number
AK	Box 1 - Employee or self-employed person's Archer MSA contributions made in 2023 and 2024 for 2023	1000.00	· \$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.
AL	Box 2 - Total Contributions Made in 2023	2000	· \$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.
AM	Box 3 -Total HSA or Archer MSA contributions made in 2024 for 2023	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.
AN	Box 4 - Rollover contributions	500.50	· \$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.
AO	Box 5 - Fair market value of HSA, Archer MSA, or MA MSA	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.
AP	Box 6 - Indicate if this account is an HSA, Archer MSA, or MA MSA	HSA	· Must be entered as "HSA", "Archer", or "MA MSA".