
CSA Industry Communication: CDC Action on Data Requirements for IRS Form 1098

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To Julie Middleton <jmiddleton@lenderscooperative.com>

[EXTERNAL]



SBA Central Servicing Agent Communication

To: All Certified Development Companies

From: SBA 504 Central Servicing Agent

Subject: CDC Action on Data Requirements for IRS Form 1098

Date: October 23, 2025

IRS Form 1098 requires reporting on additional data fields related to real property. To fulfill this requirement, the U.S. Small Business Administration (SBA) and 504 Central Servicing Agent (CSA) request that all CDCs return the additional data fields to the CSA for **all loans funded between December 1, 2024, and November 30, 2025.**

The CSA has not historically tracked these data fields, so the CSA, NADCO, and third-party software vendor Ventures Lending Technologies previously collaborated to develop a solution to transmit this data to the CSA.

If your CDC utilizes third-party software, you will receive a notice from the vendor with instructions to extract the data directly from the third-party software interface. **If your CDC does not utilize the third-party software**, the CSA will contact you directly to provide guidance.

Note: The CSA requires receipt of this data no later than November 28, 2025 at 11:59PM to allow for timely processing of year-end tax statements. *If the CSA does not receive this data by this deadline, the CSA may not be able to issue an IRS Form 1098 to your borrower.*

Borrowers are eligible to receive a 1098 if they meet all the criteria below:

- Loan is secured by real estate
- Borrower paid ≥ \$600.00 of interest on the loan during the subject calendar year
- Borrower is registered with the IRS as an individual/sole proprietor or single member LLC (*documented on the W-9 form submitted with the loan package for the funding or submitted to the CSA post-funding to update a borrower's information*)

If you have any questions on the requested data, please contact the CSA by email at 504taxhelp@sba.gov

If you need assistance from the third-party software vendor, please contact Ventures Lending Technologies at support@venturesgo.com.

Thank you,
SBA Central Servicing Agent

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