

## **Attention:**

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form or publication number.

8484

VOID

CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576 <b>2004</b> Form <b>1098-E</b>
RECIPIENT'S Federal identification no.	BORROWER'S social security number	

**Student  
Loan Interest  
Statement**

BORROWER'S name		1 Student loan interest received by lender \$
Street address (including apt. no.)		
City, state, and ZIP code		
Account number (optional)		
		2 Check if box 1 includes loan origination fees and/or capitalized interest . . . . . <input type="checkbox"/>

**Copy A  
For  
Internal Revenue  
Service Center  
File with Form 1096.**  
For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2004 General  
Instructions for  
Forms 1099, 1098,  
5498, and W-2G.**

Form **1098-E**

Cat. No. 25088U

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576 <b>2004</b> Form <b>1098-E</b>
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**Student  
Loan Interest  
Statement**

RECIPIENT'S Federal identification no.	BORROWER'S social security number	<b>1</b> Student loan interest received by lender \$	<b>Copy B For Borrower</b> <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.</small>
BORROWER'S name  Street address (including apt. no.)  City, state, and ZIP code			
Account number (optional)		<b>2</b> Box 1 includes loan origination fees and/or capitalized interest (if checked) . . . . . <input type="checkbox"/>	

Form **1098-E**

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Instructions for Borrower

A person (including a financial institution, a governmental unit, and an educational institution) that receives interest payments of \$600 or more during the year on one or more qualified student loans must furnish this statement to you.

You may be able to deduct student loan interest that you actually paid in 2004 on your income tax return. If your student loan was made before September 1, 2004, you may be able to deduct additional amounts, such as loan origination fees and capitalized interest, not reported on this statement. However, you may not be able to deduct the

full amount of interest reported on this statement. **Do not** contact the recipient/lender for explanations of the requirements for (and how to figure) any allowable deduction for the interest paid. Instead, for more information see **Pub. 970**, Tax Benefits for Education, and “Student Loan Interest Deduction Worksheet” in your Form 1040 or 1040A instructions.

**Box 1.** Shows the interest received by the lender during the year on one or more student loans made to you.

**Box 2.** Shows if loan origination fees and/or capitalized interest are included in box 1.

VOID  CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number			OMB No. 1545-1576	<b>Student Loan Interest Statement</b>
			2004	
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		
		\$		
BORROWER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)		2 Check if box 1 includes loan origination fees and/or capitalized interest . . . . . <input type="checkbox"/>		

Form **1098-E**

Department of the Treasury - Internal Revenue Service

## Instructions for Recipients/Lenders

General and specific form instructions are provided as separate products. The products you should use to complete Form 1098-E are the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G**, and the separate specific instructions, **2004 Instructions for Forms 1098-E and 1098-T**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the borrower by January 31, 2005.

File Copy A of this form with the IRS by February 28, 2005. (March 31, 2005, if filed electronically.)



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