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This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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VOID

CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576 2010 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S federal identification no.	BORROWER'S social security number		
BORROWER'S name		1 Student loan interest received by lender \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)			
		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>	

Form **1098-E**

Cat. No. 25088U

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576 2010 Form 1098-E
RECIPIENT'S federal identification no.	BORROWER'S social security number	

**Student
Loan Interest
Statement**

1 Student loan interest received by lender \$		Copy B For Borrower 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.
BORROWER'S name Street address (including apt. no.) City, state, and ZIP code		
Account number (see instructions)	2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 . . . <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 2010 on your income tax return. 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 the Student Loan Interest Deduction Worksheet in your Form 1040 or 1040A instructions.

Borrower's identification number. For your protection, this form may show only the last four digits of your SSN, ITIN, or ATIN. However, the issuer has reported your complete identification number to the

IRS and, where applicable, to state and/or local governments.

Account number. May show an account or other unique number the lender assigned to distinguish your account.

Box 1. Shows the interest received by the lender during the year on one or more student loans made to you. For loans made on or after September 1, 2004, box 1 must include loan origination fees and capitalized interest received in 2010. If your loan was made before September 1, 2004, you may be able to deduct loan origination fees and capitalized interest not reported in box 1.

Box 2. If checked, indicates that loan origination fees and/or capitalized interest are **not** included in box 1 for loans made before September 1, 2004. See Pub. 970 for how to figure any deductible loan origination fees or capitalized interest.

VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576 2010 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S federal identification no.	BORROWER'S social security number		
BORROWER'S name		1 Student loan interest received by lender \$	Copy C For Recipient For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>	

Form **1098-E**

Department of the Treasury - Internal Revenue Service

Instructions for Recipient/Lender

General and specific form instructions are provided as separate products. The products you should use to complete Form 1098-E are the 2010 General Instructions for Certain Information Returns and the 2010 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, visit the IRS website at www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, 3921, 3922, 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, 2011.

File Copy A of this form with the IRS by February 28, 2011 (March 31, 2011, if filed electronically). To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1098-E, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.