

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.

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VOID CORRECTED

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

RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender \$	Copy B For Borrower <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)		2 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 2004 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 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
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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