

## ***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 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: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

8484



VOID



CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576  <b>2000</b>  Form 1098-E
RECIPIENT'S Federal identification no.	BORROWER'S social security number	

**Student  
Loan Interest  
Statement**

1 Student loan interest received by lender \$	
BORROWER'S name	
Street address (including apt. no.)	
City, state, and ZIP code	
Account number (optional)	

**Copy A**  
For  
Internal Revenue  
Service Center  
File with Form 1096.  
For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2000 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>2000</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 \$
BORROWER'S name		
Street address (including apt. no.)		
City, state, and ZIP code		
Account number (optional)		

**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.

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 is engaged in a trade or business and, in the course of such trade or business, received interest of \$600 or more during the year on a student loan used solely to pay for qualified higher education expenses must furnish this statement to you.

You may be able to deduct student loan interest on your income tax return if the interest payments were made during the first

60 months the interest payments were required. However, the interest reported on this statement may be different from the interest you may deduct. See the "Student Loan Interest Deduction Worksheet" in your Form 1040 or 1040A instructions. Also, see **Pub. 970**, Tax Benefits for Higher Education, for more information.

**Box 1.** Shows the interest received by the lender during the year on this student loan.

VOID  CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576 <b>2000</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 \$
BORROWER'S name  Street address (including apt. no.)  City, state, and ZIP code		
Account number (optional)		

**Copy C  
For Recipient**

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2000 General  
Instructions for  
Forms 1099, 1098,  
5498, and W-2G.**

Form **1098-E**

Department of the Treasury - Internal Revenue Service

## Recipients/Lenders, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we are now providing general and specific form instructions as separate products. The new products you should use for 2000 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contains general information concerning Form 1098-E and forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2000 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. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at **www.irs.gov**.

**Caution:** *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.*

**Due dates.** Furnish Copy B of this form to the borrower by January 31, 2001.

File Copy A of this form with the IRS by February 28, 2001. If you file electronically, the due date is April 2, 2001.