

8484

VOID

CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576  <b>2002</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)	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  
**2002 General**  
**Instructions for**  
**Forms 1099, 1098,**  
**5498, and W-2G.**

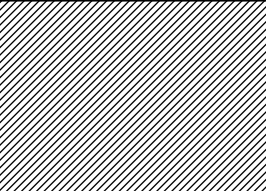
Form 1098-E

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>2002</b> Form 1098-E
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 Box 1 includes loan origination fees and/or capitalized interest (if checked) . . . . . <input type="checkbox"/>	

**Student  
Loan Interest  
Statement**

**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 one or more qualified student loans must furnish this statement to you.

You may be able to deduct student loan interest on your income tax return. However, the interest reported on this statement may be different from the interest you may deduct. For example, you may be

able to deduct additional amounts, such as loan origination fees and capitalized interest, not reported on this statement. See the "Student Loan Interest Deduction Worksheet" in your Form 1040 or 1040A instructions and **Pub. 970**, Tax Benefits for Education, for more information.

**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>2002</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		<b>2</b> Check if box 1 includes loan origination fees and/or capitalized interest . . . . . <input type="checkbox"/>
Account number (optional)		

**Copy C  
For Recipient**

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2002 General  
Instructions for  
Forms 1099,  
1098, 5498,  
and W-2G.**

## Instructions for Recipients/Lenders

We now provide general and specific form instructions as separate products. The products you should use for 2002 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2002 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 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 Web Site.*

**Due dates.** Furnish Copy B of this form to the borrower by January 31, 2003.

File Copy A of this form with the IRS by February 28, 2003. If you file electronically, the due date is March 31, 2003.

