

8282

 VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576 1998 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		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		\$		
City, state, and ZIP code				
Account number (optional)				

Form **1098-E**

Cat. No. 25088U

Department of the Treasury - Internal Revenue Service

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 1998 Form 1098-E
RECIPIENT'S Federal identification no.	BORROWER'S social security number	

**Student
Loan Interest
Statement**

1 Student loan interest received \$	
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 on a student loan in the calendar year 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 **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
		1998 Form 1098-E

**Student
Loan Interest
Statement**

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

**Copy C
For Recipient**
For Paperwork
Reduction Act
Notice and
instructions for
completing this
form, see the
**1998 Instructions
for Forms 1099,
1098, 5498,
and W-2G.**

Form **1098-E**

Department of the Treasury - Internal Revenue Service

Recipients/Lenders, Please Note—

Specific information needed to complete this form and forms in the 1099 series is given in the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those 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).

Due dates. Furnish Copy B of this form to the borrower by February 1, 1999.

File Copy A of this form with the IRS by March 1, 1999.

