

8484

VOID

CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576  <b>2003</b>  Form 1098-E
RECIPIENT'S Federal identification no.	BORROWER'S social security number	

**Student  
Loan Interest  
Statement**

BORROWER'S name		<b>1</b> Student loan interest received by lender \$
Street address (including apt. no.)		
City, state, and ZIP code		
Account number (optional)		
<b>2</b> 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  
**2003 General  
 Instructions for  
 Forms 1099, 1098,  
 5498, and W-2G.**

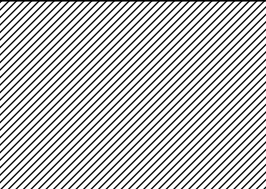
Form 1098-E

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)

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			<b>2003</b> Form 1098-E

**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)		<b>2</b> Box 1 includes loan origination fees and/or capitalized interest (if checked) . . . . . <input type="checkbox"/>

**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 receives interest payments of \$600 or more during the year on one or more qualified student loans must furnish this statement to you.

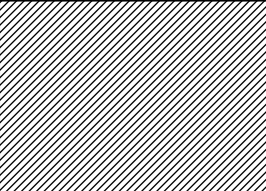
You may be able to deduct student loan interest that you actually paid in 2003 on your income tax return. Also, you may be able to deduct additional amounts, such as loan origination fees and capitalized interest, not reported on this statement. However, you may not be able to deduct the full

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.

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RECIPIENT'S/LENDER'S name, address, and telephone number			OMB No. 1545-1576
			<b>2003</b>
		Form <b>1098-E</b>	

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

**Copy C  
For Recipient**

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2003 General  
Instructions for  
Forms 1099,  
1098, 5498,  
and W-2G.**

## Instructions for Recipients/Lenders

General and specific form instructions are provided as separate products. The products you should use for 2003 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 **2003 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 February 2, 2004.

File Copy A of this form with the IRS by March 1, 2004. (March 31, 2004, if filed electronically.)

