

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [www.irs.gov/form1099](http://www.irs.gov/form1099), for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

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CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576 <b>2019</b> Form <b>1098-E</b>
RECIPIENT'S TIN	BORROWER'S TIN	
BORROWER'S name		<b>1</b> Student loan interest received by lender \$
Street address (including apt. no.)		
City or town, state or province, country, and ZIP or foreign postal code		
Account number (see instructions)		
		<b>2</b> Check if box 1 does <b>not</b> include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>

**Student Loan Interest Statement**

**Copy A**

**For Internal Revenue Service Center**

**File with Form 1096.**

For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

Form **1098-E**

Cat. No. 25088U

www.irs.gov/Form1098E

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, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576 <b>2019</b> Form <b>1098-E</b>
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**Student  
Loan Interest  
Statement**

RECIPIENT'S TIN	BORROWER'S TIN	<b>1</b> Student loan interest received by lender \$
BORROWER'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		
Account number (see instructions)		<b>2</b> If checked, box 1 does <b>not</b> include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>

**Copy B  
For Borrower**

This is important tax information and is being furnished to the IRS. 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)

[www.irs.gov/Form1098E](http://www.irs.gov/Form1098E)

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 2019 on your income tax return. 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, and the Student Loan Interest Deduction Worksheet in your Form 1040 instructions.

**Borrower's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the lender assigned to distinguish your account.

**Box 1.** Shows the interest received by the lender during the year on one or more student loans made to you. For loans made on or after September 1, 2004, box 1 must include loan origination fees and capitalized interest received in 2019. If your loan was made before September 1, 2004, you may be able to deduct loan origination fees and capitalized interest not reported in box 1.

**Box 2.** If checked, indicates that loan origination fees and/or capitalized interest are **not** included in box 1 for loans made before September 1, 2004. See Pub. 970 for how to figure any deductible loan origination fees or capitalized interest.

**Future developments.** For the latest information about developments related to Form 1098-E and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1098E](http://www.irs.gov/Form1098E).

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RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576 <b>2019</b> Form <b>1098-E</b>
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**Student  
Loan Interest  
Statement**

RECIPIENT'S TIN	BORROWER'S TIN	<b>1</b> Student loan interest received by lender \$
BORROWER'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		
Account number (see instructions)		<b>2</b> Check if box 1 does <b>not</b> include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>

**Copy C  
For Recipient**

For Privacy Act and  
Paperwork  
Reduction Act  
Notice, see the **2019  
General  
Instructions for  
Certain Information  
Returns.**

## Instructions for Recipient/Lender

To complete Form 1098-E, use:

- The 2019 General Instructions for Certain Information Returns, and
- The 2019 Instructions for Forms 1098-E and 1098-T.

To order these instructions and additional forms, go to [www.irs.gov/Form1098E](http://www.irs.gov/Form1098E).

**Caution:** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 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, 2020.

File Copy A of this form with the IRS by February 28, 2020. If you file electronically, the due date is March 31, 2020. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1098-E, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).