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VOID

CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576 <b>2008</b> Form <b>1098-E</b>	<b>Student Loan Interest Statement</b>
RECIPIENT'S federal identification no.	BORROWER'S social security number		
BORROWER'S name		<b>1</b> Student loan interest received by lender \$	<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)			
		<b>2</b> Check if box 1 includes loan origination fees and/or capitalized interest . . . . . <input type="checkbox"/>	

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>2008</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 \$	<b>Copy B For Borrower</b>  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.
BORROWER'S name  Street address (including apt. no.)  City, state, and ZIP code			
Account number (see instructions)		<b>2</b> Box 1 includes loan origination fees and/or capitalized interest (if checked) . . . . . <input type="checkbox"/>	

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 2008 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, Tax Benefits for Education, and "Student Loan Interest Deduction Worksheet" in your Form 1040 or 1040A instructions.

**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 2008. 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.** 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>2008</b> Form <b>1098-E</b>	<b>Student Loan Interest Statement</b>
RECIPIENT'S federal identification no.	BORROWER'S social security number		
BORROWER'S name		<b>1</b> Student loan interest received by lender \$	<b>Copy C For Recipient</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)	<b>2</b> Check if box 1 includes loan origination fees and/or capitalized interest . . . . . <input type="checkbox"/>		

Form **1098-E**

Department of the Treasury - Internal Revenue Service

## Instructions for Recipients/Lenders

General and specific form instructions are provided as separate products. The products you should use to complete Form 1098-E are the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G, and the 2008 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, visit the IRS website at [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the borrower by February 2, 2009.

File Copy A of this form with the IRS by March 2, 2009 (March 31, 2009, if filed electronically). To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 1098-E, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.