Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules;* and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G.*

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

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

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 $		**Copy C** **For Recipient**
BORROWER'S name Street address (including apt. no.) City, state, and ZIP code				For Paperwork Reduction Act Notice and instructions for completing this form, see the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G.**
Account number (optional)				

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.