Attention:

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of $50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications By U.S. Mail* or by calling 1-800-TAX-FORM (1-800-829-3676).

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

8484 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576 2007 Form **1098-E**	**Student Loan Interest Statement**
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender $	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.**
BORROWER'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)		2 Check if box 1 includes loan origination fees and/or capitalized interest . . . . . ☐	

Form **1098-E** Cat. No. 25088U Department of the Treasury - Internal Revenue Service

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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 2007 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 2007. 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.

☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number			OMB No. 1545-1576 2007 Form **1098-E**	**Student Loan Interest Statement**
RECIPIENT'S federal identification no.	BORROWER'S social security number	**1** Student loan interest received by lender $		**Copy C** **For Recipient** For Privacy Act and Paperwork Reduction Act Notice, see the **2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.**
BORROWER'S name Street address (including apt. no.) City, state, and ZIP code				
Account number (see instructions)		**2** Check if box 1 includes loan origination fees and/or capitalized interest . . . . . ☐		

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 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G, and the 2007 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* 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 January 31, 2008.

File Copy A of this form with the IRS by February 28, 2008 (March 31, 2008, 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 or Magnetically. 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. The service site can also be reached by email at *mccirp@irs.gov.*

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