

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

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

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VOID

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 2016 Form 1098-E
RECIPIENT'S federal identification no.	BORROWER'S social security number	
BORROWER'S name		1 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)		
		2 Check if box 1 does not 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
**2016 General
Instructions for
Certain Information
Returns.**

Form **1098-E**

Cat. No. 25088U

www.irs.gov/form1098e

Department of the Treasury - Internal Revenue Service

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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 2016 Form 1098-E
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**Student
Loan Interest
Statement**

RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender \$
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**Copy B
For Borrower**

BORROWER'S name
Street address (including apt. no.)
City or town, state or province, country, and ZIP or foreign postal code

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.

Account number (see instructions)	2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>
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Form **1098-E**

(keep for your records)

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 2016 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 or 1040A instructions.

Borrower's identification number. For your protection, this form may show only the last four digits of your 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 identification number 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 2016. 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.

VOID 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 2016 Form 1098-E
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**Student
Loan Interest
Statement**

RECIPIENT'S federal identification no.	BORROWER'S social security number	1 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)		

**Copy C
For Recipient**

For Privacy Act and
Paperwork
Reduction Act
Notice, see the **2016
General
Instructions for
Certain Information
Returns.**

2 Check if box 1 does **not** include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004

Instructions for Recipient/Lender

To complete Form 1098-E, use:

- the 2016 General Instructions for Certain Information Returns, and
- the 2016 Instructions for Forms 1098-E and 1098-T.

To order these instructions and additional forms, go to www.irs.gov/form1098e.

Caution: Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, 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, 2017.

File Copy A of this form with the IRS by February 28, 2017. If you file electronically, the due date is March 31, 2017. 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.

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). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).