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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 <b>2023</b> Form <b>1098-E</b>
RECIPIENT'S TIN	BORROWER'S TIN	

# Student Loan Interest Statement

1 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>2023 General Instructions for Certain Information Returns.</b>
\$		
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)	2 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"/>	

Form **1098-E**

Cat. No. 25088U

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

# Student Loan Interest Statement

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RECIPIENT'S TIN	BORROWER'S TIN	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		2 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"/>
Account number (see instructions)		

**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.

## 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 2023 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 the Instructions for Form 1040.

**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 2023. 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).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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BORROWER'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		2 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"/>
Account number (see instructions)		

## Copy C For Recipient

For Privacy Act and  
Paperwork  
Reduction Act  
Notice, see the **2023**  
**General**  
**Instructions for**  
**Certain Information**  
**Returns.**

Form **1098-E**

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

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient/Lender

To complete Form 1098-E, use:

- The 2023 General Instructions for Certain Information Returns, and
- The 2023 Instructions for Forms 1098-E and 1098-T.

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

**Caution:** Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you download and print from the IRS website.

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the 2023 General Instructions for Certain Information Returns.

**Need help?** If you have questions about reporting on Form 1098-E, call the Technical Services Operation (TSO) toll free at 866-455-7438 or 304-263-8700 (not toll free).