Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do not file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or Order Information Returns and Employer Returns Online, and we'll mail you the scannable forms and other products.

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

Form 1098-E

1. Student loan interest received by lender $

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

<table>
<thead>
<tr>
<th>Copy B</th>
<th>For Borrower</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>

### Student Loan Interest Statement

- **2011**
- **Form 1098-E**
- **OMB No. 1545-1576**

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Student loan interest received by lender</td>
</tr>
<tr>
<td>2</td>
<td>If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004</td>
</tr>
</tbody>
</table>

**For Borrower**

- **RECIPIENT'S/LENDER'S name, address, and telephone number**
- **RECIPIENT'S federal identification no.**
- **BORROWER'S social security number**
- **BORROWER'S name**
- **Street address (including apt. no.)**
- **City, state, and ZIP code**
- **Account number (see instructions)**

**Student Loan Interest**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student loan interest received by lender</td>
<td>$</td>
</tr>
</tbody>
</table>

**Department of the Treasury - Internal Revenue Service**

**Form 1098-E**

(keep for your records)
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 2011 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 the 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 2011. 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.

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 2011. 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.

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<tr>
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<tr>
<td><strong>1.</strong> Student loan interest received by lender $</td>
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</table>

**For Recipient**

- For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.

<table>
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**Department of the Treasury - Internal Revenue Service**

**Form 1098-E**

**For Recipient**

- For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.

**Department of the Treasury - Internal Revenue Service**

**Form 1098-E**
Instructions for Recipient/Lender

General and specific form instructions are provided as separate products. The products you should use to complete Form 1098-E are the 2011 General Instructions for Certain Information Returns and the 2011 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 IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).

Caution: Because paper forms are scanned during processing, you cannot file with the IRS 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, 2012.

File Copy A of this form with the IRS by February 28, 2012 (April 2, 2012, 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 1097, 1098, 1099, 3921, 3922, 5498, 8935, 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 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.