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.

8484 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576 **1999** 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 Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the **1999 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 — 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 1999 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 during the year on a student loan used solely to pay for qualified higher education expenses 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 the "Student Loan Interest Deduction Worksheet" in your Form 1040 or 1040A instructions. Also, 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 1999 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** For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the **1999 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** 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 **1999 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). You can also get forms and instructions from the IRS's Internet Web Site at **www.irs.ustreas.gov.**

Caution: *Because the IRS processes paper forms by machines (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.*

Due dates. Furnish Copy B of this form to the borrower by January 31, 2000.

File Copy A of this form with the IRS by February 28, 2000. If you file electronically, the due date is March 31, 2000.