

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

8484

VOID

CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number

OMB No. 1545-1576

2014

**Student
Loan Interest
Statement**

Form 1098-E

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

**2014 General
Instructions for**

**Certain Information
Returns.**

BORROWER'S name

\$

Street address (including apt. no.)

City or town, province or state, 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

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, address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576 2014 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		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"/>
Street address (including apt. no.)		
City or town, province or state, country, and ZIP or foreign postal code		
Account number (see instructions)		

**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.

DO NOT FILE

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 2014 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.

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), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to

the IRS and, where applicable, to state and/or local governments.

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 2014. 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.

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RECIPIENT'S/LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576 2014 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		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"/>
Street address (including apt. no.)		
City or town, province or state, 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 **2014
General
Instructions for
Certain Information
Returns.**

Form **1098-E**

www.irs.gov/form1098e

Department of the Treasury - Internal Revenue Service

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Instructions for Recipient/Lender

To complete Form 1098-E, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Forms 1098-E and 1098-T.

To order these instructions and additional forms, go to www.irs.gov/form1098e or call 1-800-TAX-FORM (1-800-829-3676).

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 February 2, 2015.

File Copy A of this form with the IRS by March 2, 2015. If you file electronically, the due date is March 31, 2015. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. 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).

July 19, 2013

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