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If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at [IRS.gov/EmployerForms](https://www.irs.gov/EmployerForms). We'll mail you the forms you request and their instructions, as well as any publications you may order.

See Publications [1141](#), [1167](#), and [1179](#) for more information about printing these forms.

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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 2025 Form 1098-E
RECIPIENT'S TIN	BORROWER'S TIN	

Student Loan Interest Statement

1 Student loan interest received by lender		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
\$		
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 not 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

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

Student Loan Interest Statement

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 2025 Form 1098-E
RECIPIENT'S TIN	BORROWER'S TIN	

1 Student loan interest received by lender	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.
\$	
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 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>

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 2025 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 2025. 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.

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