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### 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 2008 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 "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 2008. 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.** Shows if loan origination fees and/or capitalized interest are included in box 1.

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		OMB No. 1545-1576 <b>2008</b> Form 1098-E	<b>Student Loan Interest Statement</b>  <b>Copy B For Borrower</b>  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.
RECIPIENT'S federal identification no. XXXXXXXXXXXX	BORROWER'S social security number XXXXXXXXXXXX	1 Student loan interest received by lender \$ 0.00	
BORROWER'S name, Street address, City, state, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		2 Box 1 includes loan origination fees and/or capitalized interest (if checked) . . . . . <input checked="" type="checkbox"/>	
Account number (see instructions) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			