

Sallie Mae, Inc. P O Box 9500 Wilkes-Barre, PA 18773-9500

PAUL T SEMM 5145 MANHASSET DR SAN DIEGO CA 92115

**Important Tax Information** 

04/02/2014

Dear PAUL T SEMM,

While we cannot offer tax advice, you may be able to deduct student loan interest that you paid in 2013 on your income tax return, and other amounts paid such as loan origination fees. If you have questions about filing your taxes, please see either IRS Pub. 970, Tax Benefits for Education, or the Student Loan Interest Deduction Worksheet in your 1040 or 1040A instructions. You can also call the IRS toll-free at 800-829-1040, visit www.irs.gov, or consult your tax advisor. For questions about your Sallie Mae account, you are welcome to visit us online at SallieMae.com or call us toll-free at 888-272-5543. We are here to help you Monday - Thursday 8 a.m. to 9 p.m., and Friday 8 a.m. to 8 p.m., ET.

## 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 2013 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 2013. 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 <a href="https://www.irs.gov/form1098e">www.irs.gov/form1098e</a>.

## CORRECTED (if checked) RECIPIENT'S/LENDER'S name, address, city or town, province or state, country, ZIP or OMB No. 1545-1576 foreign postal code, and telephone number Sallie Mae, Inc. Student P.O. Box 9500 2013 Loan Interest Wilkes Barre, PA 18773-9500 Statement 1-888-272-5543 Form 1098-E BORROWER'S social security number RECIPIENT'S federal identification no. Student loan interest received by lender Copy B 54-1843973 2,998.65 331380832 \$ For Borrower BORROWER'S name, street address (including apt. no.), city or town, province or state, This is important tax country, and ZIP or foreign postal code information and is being furnished to the Internal PAUL T SEMM Revenue Service. If you are required to file a 5145 MANHASSET DR return, a negligence penalty or other sanction SAN DIEGO CA 92115 may be imposed on you if the IRS determines that an underpayment of tax results because you Account number (see instructions) If checked, box 1 does not include loan origination overstated a deduction fees and/or capitalized interest for loans made X 9315715692 for student loan interest. before September 1, 2004.

Form 1098-E

(keep for your records)

www.irs.gov/form1098e

Department of the Treasury - Internal Revenue Service

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