



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 <b>Nelnet Servicing, LLC</b> <b>DBA Firstmark Services</b> <b>P.O. Box 82522</b> <b>Lincoln, NE 68501-2522</b> <b>888-538-7378</b>		OMB No. 1545-1576  <b>2021</b>  Form <b>1098-E</b>	<b>Copy B For Borrower</b>  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.
RECIPIENT'S TIN <b>84-0748903</b>	BORROWER'S TIN <b>XXX-XX-7831</b>	<b>1</b> Student loan interest received by lender <b>\$323.10</b>	
BORROWER'S name <b>Carpenter Benjamin D</b>  Street address (including apt. no.) <b>206 ALLYNE BLD</b>  City or town, state or province, country, and ZIP or foreign postal code <b>Chardon OH 44024</b>		<b>2</b> If checked, box 1 does <b>not</b> include loan origination fees and/or capitalized interest for loans made before September 1, 2004 . . . . . <input type="checkbox"/>	
Account Number (see Instructions) <b>1830945</b>			

Form **1098-E**

(keep for your records)

[www.irs.gov/Form1098E](http://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 2021 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 Forms 1040 and 1040-SR.

**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 2021. 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](http://www.irs.gov/Form1098E).

**FreeFile.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.