

## Instructions for Recipient/Lender

To complete Form 1098-E, use:

- The 2022 General Instructions for Certain Information Returns, and
- The 2022 Instructions for Forms 1098-E and 1098-T.

To order these instructions and additional forms, go to [www.irs.gov/EmployerForms](http://www.irs.gov/EmployerForms).

**Caution:** Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you download and print from the IRS website.

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the 2022 General Instructions for Certain Information Returns.

**Need help?** If you have questions about reporting on Form 1098-E, call the information reporting customer service site toll free at 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).