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Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

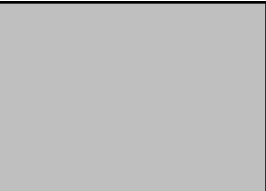
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VOID



CORRECTED

RECIPIENT'S/LENDER'S name, street address, city, state, and ZIP code				OMB No. 1545-0901
				1995 Form 1098
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence		
		\$		
Street address (including apt. no.)		3 Refund of overpaid interest		
		\$		
City, state, and ZIP code		4		
Account number (optional)				

Form **1098**

Cat. No. 14402K

Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city, state, and ZIP code		* The amount shown may not be fully deductible by you on your Federal income tax return. Limitations based on the cost and value of the secured property may apply. In addition, you may only deduct an amount of mortgage interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 1995 Form 1098	Mortgage Interest Statement Copy B For Payer The information in boxes 1, 2, and 3 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 this mortgage interest or for these points or because you did not report this refund of interest on your return.
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)* \$		
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence (See Box 2 on back.) \$		
Street address (including apt. no.)		3 Refund of overpaid interest (See Box 3 on back.) \$		
City, state, and ZIP code		4		
Account number (optional)				

Form **1098**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

Instructions for Payer/Borrower

A person (including a financial institution, a governmental unit, and a cooperative housing corporation) who is engaged in a trade or business and, in the course of such trade or business, received from you at least \$600 of mortgage interest (including certain points) on any one mortgage in the calendar year must furnish this statement to you.

If you received this statement as the payer of record on a mortgage on which there are other borrowers entitled to a deduction for the interest and points shown on this form, please furnish each of the other borrowers with information about the proper distribution of these amounts. Each borrower is entitled to deduct only the amount he or she paid and points paid by the seller that represent his or her share of the amount allowable as a deduction for mortgage interest and points.

If your mortgage payments were subsidized by a government agency, you may not be able to deduct the amount of the subsidy.

Box 1.—Shows the mortgage interest received by the interest recipient during the year. This amount includes interest on any obligation secured by real property, including a home equity, line of credit, or credit card loan. This amount does not include points, government subsidy payments, or seller payments on a "buy-down" mortgage. Such amounts are deductible by you only in certain circumstances. **Caution:** *If you prepaid interest in 1995 that accrued in full by January 15, 1996, this prepaid interest may be included in box 1. However, even though the prepaid amount may*

be included in box 1, you cannot deduct the prepaid amount in 1995. For more information, see **Pub. 936**, Home Mortgage Interest Deduction. If you are a mortgage credit certificate holder who can claim the mortgage interest credit, see **Form 8396**, Mortgage Interest Credit. If the interest was paid on a mortgage, home equity, line of credit, or credit card loan secured by your personal residence, you may be subject to a deduction limitation as explained in the instructions for **Schedule A (Form 1040)**.

Box 2.—Not all points are reportable to you. This form shows points you or the seller paid this year for the purchase of your principal residence that are required to be reported to you. Generally, these points are fully deductible in the year paid, but you must subtract seller-paid points from the basis of your residence. Other points not reported in this box may be deductible. See Pub. 936. Also see your Form 1040 instructions.

Box 3.—Do not deduct this amount. It is a refund (or credit) from the interest recipient/lender for overpayment(s) of interest you made in a prior year or years. Generally, list the total amount shown in box 3 on the "Other income" line on your 1995 Form 1040. However, do not report the refund as income if you did not itemize deductions in the year(s) you paid the interest. No adjustment to your prior year(s) tax return(s) is necessary. For more information, see Pub. 936 and **Pub. 525**, Taxable and Nontaxable Income.

Box 4.—This box is for use by the interest recipient to furnish other information to you, such as real estate taxes or insurance paid from escrow.

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RECIPIENT'S/LENDER'S name, street address, city, state, and ZIP code		<div>OMB No. 1545-0901</div> <div>1995</div> <div>Form 1098</div>		<div>Mortgage Interest Statement</div> <div>Copy C For Recipient For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.</div>
RECIPIENT'S Federal identification no.	PAYER'S social security number			
PAYER'S/BORROWER'S name Street address (including apt. no.) City, state, and ZIP code Account number (optional)		2 Points paid on purchase of principal residence \$		
		3 Refund of overpaid interest \$		
		4		

Form **1098**

Department of the Treasury - Internal Revenue Service

Recipients/Lenders, Please Note—

Specific information needed to complete this form and forms in the 1099 series is given in the **1995 Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

Furnish Copy B of this form to the recipient by January 31, 1996.

File Copy A of this form with the IRS by February 28, 1996.



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