

Student Loan Interest Deduction Worksheet—Schedule 1, Line 33

Before you begin: ✓ Figure any write-in adjustments to be entered on the dotted line next to Schedule 1, line 36 (see the instructions for Schedule 1, line 36).
 ✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1.	Enter the total interest you paid in 2018 on qualified student loans (see the instructions for line 33). Don't enter more than \$2,500	1.	<input type="text"/>
2.	Enter the amount from Form 1040, line 6	2.	<input type="text"/>
3.	Enter the total of the amounts from Schedule 1, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 36 other than any amounts identified as "DPAD"	3.	<input type="text"/>
4.	Subtract line 3 from line 2	4.	<input type="text"/>
5.	Enter the amount shown below for your filing status.	5.	<input type="text"/>
	<ul style="list-style-type: none"> • Single, head of household, or qualifying widow(er)—\$65,000 • Married filing jointly—\$135,000 		
6.	Is the amount on line 4 more than the amount on line 5?	6.	<input type="text"/>
	<input type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.		
	<input type="checkbox"/> Yes. Subtract line 5 from line 4		
7.	Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	7.	<input type="text"/>
8.	Multiply line 1 by line 7	8.	<input type="text"/>
9.	Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 33. Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9.	<input type="text"/>

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan isn't a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub. 970.

Line 34

Reserved



At the time these instructions went to print, the tuition and

fees deduction formerly claimed on line 34 had expired. You can't claim a deduction on line 34 for expenses paid or incurred after 2017. Line 34 is now shown as "Reserved" in case Congress extends the deduction for 2018. To find out if legislation extended the deduction so you can claim it on your 2018 return, go to IRS.gov/FormsUpdates or IRS.gov/Form1040.

If legislation doesn't extend the deduction for 2018, treat the amount on line 34 as zero when any form, worksheet, or instruction refers to line 34.

Line 35

Reserved



The domestic production activities deduction was repealed. Line 35 is now shown as "Reserved." If you have a domestic production activities deduction from a fiscal-year pass-through entity, enter the amount of the deduction on the dotted line next to line 36. See the instructions for line 36 for more information.



If you are a patron of a specified agricultural cooperative, see the Instructions for Form 1120-C for special rules related to the domestic production activities deduction.

Line 36

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as "Jury Pay."
- Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as "PPR."
- Nontaxable amount of the value of Olympic and Paralympic medals and