Qualified student loan interest deductions are reported on either line 18 of Form 1040A, or line 33 of Form 1040.

Adjusted Gross Income

23	Reserved	23				
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24				
25	Health savings account deduction. Attach Form 8889	25				
26	Moving expenses. Attach Form 3903	26				
27	Deductible part of self-employment tax. Attach Schedule SE	27				
28	Self-employed SEP, SIMPLE, and qualified plans	28				
29	Self-employed health insurance deduction	29				
30	Penalty on early withdrawal of savings	30				
31a	Alimony paid **b** Recipient's SSN ▶	31a				
32	IRA deduction	32				
33	Student loan interest deduction	33	354			
34	Reserved	34				
35	Domestic production activities deduction. Attach Form 8903	35				
36	Add lines 23 through 35				36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶				37	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.