

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

- a. The person filed a joint return,
- b. The person had gross income that was equal to or more than the exemption amount for that year (\$4,000 for 2015), or
- 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.

Student Loan Interest Deduction Worksheet—Line 33

Keep for Your Records 

Before you begin: ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for 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.

<p>1. Enter the total interest you paid in 2015 on qualified student loans (see the instructions for line 33). Do not enter more than \$2,500</p> <p>2. Enter the amount from Form 1040, line 22</p> <p>3. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36</p> <p>4. Subtract line 3 from line 2</p> <p>5. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> • Single, head of household, or qualifying widow(er)—\$65,000 • Married filing jointly—\$130,000 <p>6. Is the amount on line 4 more than the amount on line 5? <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</p> <p>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</p> <p>8. Multiply line 1 by line 7</p> <p>9. Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. Do not include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)</p>	<p>1.</p> <p>2.</p> <p>3.</p> <p>4.</p> <p>5.</p> <p>6.</p> <p>7.</p> <p>8.</p> <p>9.</p>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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Line 34

Tuition and Fees

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.

TIP You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 50 and 68 for details.

Line 35

Domestic Production Activities Deduction

You may be able to deduct up to 9% of your qualified production activities income from the following activities.

- 1. Construction of real property performed in the United States.
- 2. Engineering or architectural services performed in the United States for