

Where To Deduct Your Interest Expense

IF you have ...	THEN deduct it on ...	AND for more information go to ...
deductible student loan interest	Form 1040, line 33, or Form 1040A, line 18	Publication 970.
deductible home mortgage interest and points reported on Form 1098	Schedule A (Form 1040), line 10	Publication 936.
deductible home mortgage interest not reported on Form 1098	Schedule A (Form 1040), line 11	Publication 936.
deductible points not reported on Form 1098	Schedule A (Form 1040), line 12	Publication 936.
deductible mortgage insurance premiums	Schedule A (Form 1040), line 13	Publication 936.
deductible investment interest (other than incurred to produce rents or royalties)	Schedule A (Form 1040), line 14	Publication 550.
deductible business interest (non-farm)	Schedule C or C-EZ (Form 1040)	Publication 535.
deductible farm business interest	Schedule F (Form 1040)	Publications 225 and 535.
deductible interest incurred to produce rents or royalties	Schedule E (Form 1040)	Publications 527 and 535.
personal interest	not deductible.	