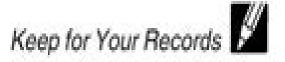
Worksheet 4-1. Student Loan Interest Deduction Worksheet



Use this worksheet instead of the worksheet in the Schedule 1 (Form 1040) instructions if you are filing Form 2555 or 4563, or you are excluding income from sources within Puerto Rico. Before using this worksheet, you must complete Form 1040 or 1040-SR, line 9, and Schedule 1 (Form 1040), lines 11 through 20, and 23 and 25.

1.	Enter the total interest you paid in 2022 on qualified student loans. Don't enter more the	ın \$2,50	00	1	2,500
2.	Enter the amount from Form 1040 or 1040-SR, line 9	2	100,000		
3.	Enter the total of the amounts from Schedule 1 (Form 1040), lines 11 through 20, and 23 and 25	3	20,000		
4.	Subtract line 3 from line 2	4	80,000		
5.	Enter any foreign earned income exclusion and/or housing exclusion (Schedule 1 (Form 1040), line 8d)	5	5000		
	Enter any foreign housing deduction (Schedule 1 (Form 1040), line 24j)	6	5000		
Ġ	Enter the amount of income from Puerto Rico you are excluding	7	0		
8.	Enter the amount of income from American Samoa you are excluding (Form 4563, line 15)	8	5000		
	Add Soon A through 9. This is your modified adjusted proce income.	70,07		- 04	75,000

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Michael Rajnik

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