



OFFICE OF  
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The Honorable John L. Mica  
Member, U.S. House of Representatives  
770 West Granada Boulevard., Suite 315  
Ormond Beach, FL 32174

Attention:

Dear Congressman Mica:

I am responding to your letter dated \_\_\_\_\_, on behalf of your constituent, \_\_\_\_\_ asked about the limitation on student loan interest deductions.

The law provides that individuals may deduct an amount equal to the interest paid on any qualified education loan during the taxable year. (Section 221(a) of the Internal Revenue Code). However, section 221(b) limits the amount of the deduction to \$2,500.

To change the limitation on the student loan interest deduction would require legislative action by the Congress.

I hope this information is helpful. If you have any questions, please contact me or \_\_\_\_\_ at ( ) \_\_\_\_\_.

Sincerely,

Christopher F. Kane  
Branch Chief, Branch 3  
Income Tax & Accounting