



Department of the Treasury
Internal Revenue Service
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CORRECTIONS

Publication 970

Tax Benefits for Higher Education

Student Loans

On Page 12 of Publication 970, second column, under *Modified adjusted gross income*, remove items 1) and 2) from the list.

Note: On page 27 of the instructions for Form 1040, *U.S. Individual Income Tax Return*, the *Student Loan Interest Deduction Worksheet – line 24* is correct if you filled it out without going to Publication 970 for the modified AGI (line 5) computation.

Education Savings Bonds

On Page 14 of Publication 970, second column, under *Modified adjusted gross income limit*, add to the list "6) Student loan interest."

Note: The *line 9 Worksheet* on Form 8815, *Exclusion of Interest From Series EE U.S. Savings Bonds Issued after 1989*, is not affected by this correction.