



## Internal Revenue Code Section 163(h)(4)(A)(i) Interest

- (h) Disallowance of deduction for personal interest.
  - (4) Other definitions and special rules. For purposes of this subsection-

(A) Qualified residence.



(i) In general. The term "qualified residence" means-

- (I) the principal residence (within the meaning of section 121) of the taxpayer, and
- (II) 1 other residence of the taxpayer which is selected by the taxpayer for purposes of this subsection for the taxable year and which is used by the taxpayer as a residence (within the meaning of section 280A(d)(1)).