



FEDERAL  
STUDENT AID

# TAX LINE REFERENCE GUIDE FOR THE 2006-2007 FAFSA ON THE WEB WORKSHEET WWW.FAFSA.ED.GOV

Some **2006-2007 FAFSA on the Web Worksheets** do not have IRS tax line references. If you received a **Worksheet** that did not include the tax references, use this **Guide**, which includes the IRS references, to fully complete the **FAFSA on the Web Worksheet\***. **Remember that sections in purple require parental information.**

\*You can submit your answers at [www.fafsa.ed.gov](http://www.fafsa.ed.gov) anytime after January 1, 2006.

## PAGE 4 ON WORKSHEET: SECTION 3 – STUDENT FINANCES

**What was your (and your spouse's) adjusted gross income for 2005?**

Adjusted gross income (AGI) is on IRS Form 1040—line 37; or 1040A—line 21; or 1040EZ—line 4.

**What was your (and your spouse's) income tax for 2005?**

Your income tax amount is on IRS Form 1040—line 57; 1040A—line 36; or 1040EZ—line 10.

**Enter your (and your spouse's) exemptions for 2005.** Your exemptions are on IRS Form 1040—line 6d or 1040A—line 6d. For Form 1040EZ, if you answered, "Yes" on line 5, use EZ worksheet line F to determine the number of exemptions (\$3,200 equals one exemption). For Form 1040EZ, if you answered "No" on line 5, enter 01 if you are single, or 02 if you are married.

**How much did you (and your spouse) earn from working (wages, salaries, tips, combat pay, etc.) in 2005?**

Answer this question whether or not you filed a tax return.

This information may be on your W-2 forms or on IRS Form 1040—line 7 + line 12 + line 18; 1040A—line 7; or 1040EZ—line 1.

## PAGE 5 ON WORKSHEET: SECTION 5 – PARENT FINANCES

**What was your parents' adjusted gross income for 2005?**

Adjusted gross income (AGI) is on IRS Form 1040—line 37; or 1040A—line 21; or 1040EZ—line 4.

**How much did your parents earn from working (wages, salaries, tips, combat pay, etc.) in 2005?**

Answer this question whether or not your parents filed a tax return.

This information may be on their W-2 forms, or on IRS Form 1040—line 7 + line 12 + line 18; 1040A—line 7; or 1040EZ—line 1.

## PAGE 5 ON WORKSHEET: SECTION 6 – STUDENT FAFSA WORKSHEETS A, B AND C

Refer to FAFSA Worksheets A, B, and C Replacement Page on page 2. You can use the Replacement Page instead of the FAFSA Worksheets on the original **FAFSA on the Web Worksheet**. It includes the IRS references needed.

## PAGE 7 ON WORKSHEET: SECTION 7 (CONTINUED) – PARENT INFORMATION

**What was the amount your parents paid in income tax for 2005?**

The income tax amount is on IRS Form 1040—line 57; 1040A—line 36; or 1040EZ—line 10.

**Enter your parents' exemptions for 2005.** Exemptions are on IRS Form 1040—line 6d or 1040A—line 6d. For Form 1040EZ, if your parent(s) answered, "Yes" on line 5, use EZ worksheet line F to determine the number of exemptions (\$3,200 equals one exemption). For Form 1040EZ, if your parent(s) answered "No" on line 5 enter 01 if he or she is single, or 02 if he or she is married.

## PAGE 7 ON WORKSHEET: SECTION 7 (CONTINUED) – PARENT FAFSA WORKSHEETS A, B AND C

Refer to FAFSA Worksheets A, B, and C Replacement Page on page 2. You can use the Replacement Page instead of the FAFSA Worksheets on the original **FAFSA on the Web Worksheet**. It includes the IRS references needed.

## REPLACEMENT PAGE -- FAFSA Worksheets - Calendar Year 2005

These worksheets are solely for completing the FAFSA Worksheet questions for the student and for the student's parents.  
The **2006-2007 FAFSA on the Web Worksheet** that you previously received did not contain IRS tax line references.  
You may use this page instead of the FAFSA Worksheets included on page 8 of your original **FAFSA on the Web Worksheet**.

### FAFSA Worksheet A - Report Annual Amounts

Student/Spouse		Parents	
\$	Earned income credit from IRS Form 1040—line 66a; 1040A—line 41a; 1040EZ—line 8a.	\$	
\$	Additional child tax credit from IRS Form 1040—line 68 or 1040A—line 42.	\$	
\$	Welfare benefits, including Temporary Assistance for Needy Families (TANF). Don't include food stamps or subsidized housing.	\$	
\$	Social Security benefits received, for all household members as reported in student's household size (or parents' household size), that were not taxed (such as SSI). Report benefits paid to parents in the Parents' column, and benefits paid directly to student in the student/spouse column.	\$	
\$	-----Enter in Worksheet A question Page 5; Section 6	Enter in Worksheet A question----- Page 7; Section 7	\$

### FAFSA Worksheet B - Report Annual Amounts

Student/Spouse		Parents	
\$	Payments to tax-deferred pension and savings plans (paid directly or withheld from earnings), including, but not limited to, amounts reported on the W-2 Form in Boxes 12a through 12d, codes D, E, F, G, H, and S.	\$	
\$	IRA deductions and payments to self-employed SEP, SIMPLE, and Keogh and other qualified plans from IRS Form 1040—line 28 + line 32 or 1040A—line 17	\$	
\$	Child support you received for all children. Do not include foster care or adoption payments.	\$	
\$	Tax exempt interest income from IRS Form 1040—line 8b or 1040A—line 8b	\$	
\$	Foreign income exclusion from IRS Form 2555—line 43 or 2555EZ—line 18	\$	
\$	Untaxed portions of IRA distributions from IRS Form 1040—lines (15a minus 15b) or 1040A—lines (11a minus 11b). Exclude rollovers. If negative, enter a zero here.	\$	
\$	Untaxed portions of pensions from IRS Form 1040—lines (16a minus 16b) or 1040A—lines (12a minus 12b). Exclude rollovers. If negative, enter a zero here.	\$	
\$	Credit for federal tax on special fuels from IRS Form 4136—line 15—nonfarmers only	\$	
\$	Housing, food, and other living allowances paid to members of the military, clergy, and others (including cash payments and cash value of benefits).	\$	
\$	Veterans' noneducation benefits such as Disability, Death Pension, or Dependency & Indemnity Compensation (DIC), and/or VA Educational Work-Study allowances	\$	
\$	Other untaxed income not reported elsewhere on Worksheets A and B, such as workers' compensation, untaxed portions of railroad retirement benefits, Black Lung Benefits, disability, etc. Tax filers only: report combat pay not included in AGI. Don't include student aid, Workforce Investment Act educational benefits, combat pay if you are not a tax filer, or benefits from flexible spending arrangements, e.g., cafeteria plans.	\$	
\$	Money received, or paid on your behalf (e.g., bills), not reported elsewhere on this form.	XXXXXXXXXXXX	
\$	-----Enter in Worksheet B question Page 5; Section 6	Enter in Worksheet B question----- Page 7; Section 7	\$

### FAFSA Worksheet C - Report Annual Amounts

Student/Spouse		Parents	
\$	Education credits (Hope and Lifetime Learning tax credits) from IRS Form 1040—line 50 or 1040A—line 31	\$	
\$	Child support you paid because of divorce or separation or as a result of a legal requirement. Do not include support for children in your (or your parents') household.	\$	
\$	Taxable earnings from need-based employment programs, such as Federal Work-Study and need-based employment portions of fellowships and assistantships.	\$	
\$	Student grant and scholarship aid reported to the IRS in your (or your parents') adjusted gross income. Includes AmeriCorps benefits (awards, living allowances, and interest accrual payments), as well as grant or scholarship portions of fellowships and assistantships.	\$	
\$	-----Enter in Worksheet C question Page 5; Section 6	Enter in Worksheet C question----- Page 7; Section 7	\$