**Agenda**

- New Guidance
- 2017-2018 Tax Transcript Decoder
  - Fifty-Cent Tour
- Tax Transcript Basics
  - Types
  - Requesting
    - Registering for IRS Online Self-Help Tools
- Resources
This Session Will **Not** Cover...

- How to complete verification
- Tax filing requirements
- Resolution of certain types of conflicting information:
  - 399 codes, etc.
- Special situations:
  - Nonresidents
  - Foreign tax returns

---

New Guidance: **Effective April 24, 2017**

2016-2017 and 2017-2018 Award Years

- May use signed paper copy of 2015 IRS tax return
New Guidance: Effective April 24, 2017
2016-2017 and 2017-2018 Award Years

- Verification of Nonfiling letter no longer required

Information About the Request We Received

Taxpayer's Name: Henry J. Jones
Taxpayer ID: XXXXXXXX
Tax Period or Periods: December, 2015
Return: 1040

Why We're Contacting You
We're contacting you to report on the status of the request we received.

Information About the Status of The Request
On March 09, 2017, your office submitted a request for taxpayer information.
We received a request dated March 09, 2017 for verification of non-filing of returns for the above tax periods. We have no record of a filed Form 1040, 1040A, or 1040EZ using the above Social Security Number. You can consider this letter a verification of non-filing.

How To Contact Us
Please call us at 1-800-829-0502 if you have any questions regarding this letter or if you need additional information.

New Guidance: Effective April 24, 2017
2016-2017 and 2017-2018 Award Years

- Verification of Nonfiling letter no longer required

2017-2018 Suggested Verification Text

Verification of 2015 Income Information for Student Nontax Filers

The instructions and certifications below apply to the student and spouse, if the student is married. Complete this section if the student and spouse will not file and are not required to file a 2015 income tax return with the IRS.

Check the box that applies:

1. The student and spouse were not employed and had no income earned from work in 2015.

The student and/or spouse were employed in 2015 and have listed below the names of all employers, the amount earned from each employer in 2015, and whether an IRS W-2 form is provided. [Provide copies of all 2015 IRS W-2 forms issued to the student and spouse by their employers.] List every employer even if the employer did not issue an IRS W-2 form.

If more space is needed, provide a separate page with the student’s name and ID number at the top.

<table>
<thead>
<tr>
<th>Employer’s Name</th>
<th>IRS W-2 Provided?</th>
<th>Annual Amount Earned in 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Example) ABC's Auto Body Shop</td>
<td>Yes</td>
<td>$4,500.00</td>
</tr>
</tbody>
</table>

Total Amount of Income Earned From Work $
Agenda

- New Guidance
- **2017-2018 Tax Transcript Decoder**
  - Fifty-Cent Tour
- Tax Transcript Basics
  - Types
  - Requesting
    - Registering for IRS Online Self-Help Tools
- Resources

---

**2017-2018 Tax Transcript Decoder**

The Fifty-Cent Tour
2017-2018 Tax Transcript Decoder
Page 3 – Color Key

Red
Cross-referenced tax return line items with corresponding data on tax transcript

Yellow
Required verification data elements for 2017-2018

Blue
Items to review for potential conflicting information

2017-2018 Tax Transcript Decoder
Page 3 – Tax Return Line Items

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>AGI</td>
<td>4</td>
<td>21</td>
<td>37</td>
</tr>
<tr>
<td>Income tax paid</td>
<td>30</td>
<td>28 minus 30</td>
<td>56 minus 46</td>
</tr>
<tr>
<td>Education credits</td>
<td></td>
<td>33</td>
<td>50</td>
</tr>
<tr>
<td>IRA deductions and payments</td>
<td></td>
<td>17</td>
<td>28 plus 32</td>
</tr>
<tr>
<td>Tax-exempt interest income</td>
<td></td>
<td>8b</td>
<td>8b</td>
</tr>
<tr>
<td>Untaxed portions of IRA distributions*</td>
<td></td>
<td>11a minus 13b</td>
<td>15a minus 15b</td>
</tr>
<tr>
<td>Untaxed portions of pensions*</td>
<td></td>
<td>12a minus 12b</td>
<td>16a minus 16b</td>
</tr>
</tbody>
</table>
# 2017-2018 Tax Transcript Decoder

## Page 3 – Tax Return Transcript Line Items

### Tax Return Transcript Line Items for 2017-2018 Verification

<table>
<thead>
<tr>
<th></th>
<th>2015 1040 EZ</th>
<th>2015 1040A</th>
<th>2015 1040</th>
</tr>
</thead>
<tbody>
<tr>
<td>AGI</td>
<td>&quot;ADJUSTED GROSS INCOME PER COMPUTER&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income tax paid**</td>
<td>&quot;TOTAL TAX LIABILITY TP FIGURES PER COMPUTER&quot;</td>
<td>&quot;TENTATIVE TAX PER COMPUTER&quot; less less</td>
<td>&quot;INCOME TAX AFTER CREDITS PER COMPUTER&quot; less less</td>
</tr>
<tr>
<td></td>
<td>&quot;HEALTH CARE: INDIVIDUAL RESPONSIBILITY&quot;</td>
<td>&quot;TOTAL CREDITS PER COMPUTER&quot; less</td>
<td>&quot;EXCESS ADVANCE PREMIUM TAX CREDIT REPAYMENT AMOUNT&quot; less</td>
</tr>
<tr>
<td>Education credits</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IRA deductions and payments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax-exempt interest income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Untaxed portions of IRA distributions*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Untaxed portions of pensions*</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Exclude rollovers.

**For all transcripts, if income tax paid is negative, enter ‘0’ (zero).

---

# 2017-2018 Tax Transcript Decoder

## Page 23 – Appendices

1. **Appendix A**: Sample W-2 and Box 12 Codes
2. **Appendix A**: Sample W-2 Wage and Tax Statement
3. **Appendix B**: Criteria for SNT and Auto Zero EFC
4. **Appendix C**: Eligible to File a 1040A/EZ?
5. **Appendix D**: Current Year Transcript Availability
6. **Appendix E**: IRS Online Self-Help Tools Registration
Appendix A: Sample W-2

Form W-2 Wage and Tax Statement 2015

Appendix A: W-2 Box 12 Codes

Form W-2 Reference Guide for Box 12 Codes

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Uncollected social security or RRTA tax on tips</td>
</tr>
<tr>
<td>B</td>
<td>Uncollected Medicare tax on tips (but not Additional Medicare Tax)</td>
</tr>
<tr>
<td>C</td>
<td>Taxable cost of group-term life insurance over $50,000</td>
</tr>
<tr>
<td>D</td>
<td>Elective deferral to a section 401(k) cash or deferred arrangement plan (including a SIMPLE 401(k) arrangement)</td>
</tr>
<tr>
<td>E</td>
<td>Elective deferral under a section 403(b) salary reduction agreement</td>
</tr>
<tr>
<td>F</td>
<td>Elective deferral under a section 402(g)(11) salary reduction SEP</td>
</tr>
<tr>
<td>G</td>
<td>Elective deferral and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan</td>
</tr>
<tr>
<td>H</td>
<td>Elective deferral to a section 501(c)(18)(B) tax-exempt organization plan</td>
</tr>
<tr>
<td>I</td>
<td>Nontaxable sick pay</td>
</tr>
<tr>
<td>J</td>
<td>Nontaxable compensation (including noncompensation)</td>
</tr>
<tr>
<td>K</td>
<td>20% excise tax on excess golden parachute payments</td>
</tr>
<tr>
<td>L</td>
<td>Substantiated employee business expense reimbursements</td>
</tr>
<tr>
<td>M</td>
<td>Uncollected social security or RRTA tax on taxable cost of group-term life insurance over $50,000 (former employees only)</td>
</tr>
<tr>
<td>N</td>
<td>Unfiled Medicare tax on taxable cost of group-term life insurance over $50,000 (but not Additional Medicare Tax) (former employees only)</td>
</tr>
<tr>
<td>O</td>
<td>Elective deferral under a section 403(b) salary reduction agreement</td>
</tr>
<tr>
<td>P</td>
<td>Expense reimbursements paid directly to employee</td>
</tr>
<tr>
<td>Q</td>
<td>Nonexempt compensation</td>
</tr>
<tr>
<td>R</td>
<td>Employer contributions to an Archer MSA compensation plan</td>
</tr>
<tr>
<td>S</td>
<td>Employer contributions under a governmental section 457(b) plan</td>
</tr>
<tr>
<td>T</td>
<td>Adoption benefits</td>
</tr>
</tbody>
</table>
Appendix A: Sample Wage and Tax Statement

Corresponds with Sample W-2 on pg. 24

Appendix B: Criteria for SNT and Auto Zero EFC

Criteria for 2017-2018 Simplified Needs Formulas and Automatic Zero EFC Calculation

The following criteria is used to determine if students qualify to have their EFCs calculated using a simplified formula.

<table>
<thead>
<tr>
<th>Formula A</th>
<th>Dependent student</th>
<th>Simplified (Income tax not considered)</th>
<th>Automatic Zero EFC</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Parents had a 2015 AGI of $40,000 or less (or less for tax filers), or if non-filers, income earned from work in 2015 is $40,000 or less.</td>
<td>Parents had a 2015 AGI of $25,000 or less (or less for tax filers), or if non-filers, income earned from work in 2015 is $25,000 or less.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Either</td>
<td>Either</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Parents filed a 2015 IRS Form 1040A or 1040EZ (or not required to file any income tax return)</td>
<td>Parents filed a 2015 IRS Form 1040A or 1040EZ (or not required to file any income tax return)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Anyone in the parent's household was (as defined on the FAFSA) received any designated means-tested federal benefits during 2015 or 2016.</td>
<td>Anyone in the parent's household was (as defined on the FAFSA) received any designated means-tested federal benefits during 2015 or 2016.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Parent is a disabled worker.</td>
<td>Parent is a disabled worker.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Formula B</th>
<th>Independent student without dependents.</th>
<th>Simplified (Income tax not considered)</th>
<th>Automatic Zero EFC</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Student (and spouse, if any) had a 2015 AGI of $40,000 or less (or less for tax filers), or if non-filers, income earned from work in 2015 is $40,000 or less.</td>
<td>Parents had a 2015 AGI of $25,000 or less (or less for tax filers), or if non-filers, income earned from work in 2015 is $25,000 or less.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Either</td>
<td>Either</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Student (and spouse, if any) filed a 2015 IRS Form 1040A or 1040EZ (or not required to file any income tax return)</td>
<td>Parents filed a 2015 IRS Form 1040A or 1040EZ (or not required to file any income tax return)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Student (and spouse, if any) filed a 2015 IRS Form 1040A or 1040EZ (or not required to file any income tax return)</td>
<td>Parent is a disabled worker.</td>
<td>Parent is a disabled worker.</td>
</tr>
</tbody>
</table>
Appendix C: Eligible to File a 1040A/EZ?

2015 Federal Tax Year: Eligible to File a 1040A/EZ?

*If you have filed or will file a 1040, were you eligible to file a 1040A or 1040EZ? (2017-2018 FAFSA questions 35 and 83.)

**YES, IF Taxable income from line 43 is less than $100,000 AND**

IF amounts (other than zero) do not appear on the following lines, except as noted below for lines 13, 40 and 44:

<table>
<thead>
<tr>
<th>1040 Section</th>
<th>Line #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td>10</td>
<td>Taxable refunds, credits or offsets of state/local income taxes.</td>
</tr>
<tr>
<td></td>
<td>11</td>
<td>Allowance received.</td>
</tr>
<tr>
<td></td>
<td>12</td>
<td>Business income or loss.</td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>Capital gain or loss (ignore amount unless Schedule D was required).</td>
</tr>
<tr>
<td></td>
<td>14</td>
<td>Other gains or losses.</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Rental real estate, royalties, partnerships, etc.</td>
</tr>
<tr>
<td></td>
<td>18</td>
<td>Farm Income or loss.</td>
</tr>
<tr>
<td></td>
<td>21</td>
<td>Other income.</td>
</tr>
<tr>
<td></td>
<td>24</td>
<td>Certain business expenses of reservists performing artists and fee-based government officials.</td>
</tr>
<tr>
<td></td>
<td>25</td>
<td>Health savings account deduction.</td>
</tr>
<tr>
<td></td>
<td>26</td>
<td>Moving expenses.</td>
</tr>
<tr>
<td></td>
<td>27</td>
<td>Deductible part of self employment tax.</td>
</tr>
</tbody>
</table>

Appendix D: Current Year Transcript Availability

Use the table below to determine the general timeframe when you can request a transcript for a current year Form 1040, 1040A, or 1040EZ return filed on or before the April due date. Availability varies based on the method you used to file your return and whether you have a refund or balance due.

**Note:** If you made estimated tax payments and/or applied your overpayment from a prior year tax return to your current year tax return, you can request a tax account transcript to confirm these payments or credits a few weeks after the beginning of the calendar year prior to filing your current year return.

<table>
<thead>
<tr>
<th>When your original return shows a …</th>
<th>and you filed electronically, then</th>
<th>and you filed on paper, then</th>
</tr>
</thead>
<tbody>
<tr>
<td>refund amount or no balance due</td>
<td>allow 2-3 weeks after return submission before you request a transcript.</td>
<td>allow 6-8 weeks after you mailed your return before you request a transcript.</td>
</tr>
<tr>
<td>balance due and you paid in full with your return</td>
<td>allow 2-3 weeks after return submission before you request a transcript.</td>
<td>we process your return in June and you can request a transcript in mid to late June.</td>
</tr>
<tr>
<td>balance due and you paid in full after submitting the return</td>
<td>allow 3-4 weeks after full payment before you request a transcript.</td>
<td><strong>Note:</strong> we process all payments upon receipt.</td>
</tr>
<tr>
<td>balance due and you didn’t pay in full</td>
<td>we process your return in mid-May and you can request a transcript by late May.</td>
<td></td>
</tr>
</tbody>
</table>
Appendix E: IRS Online Self-Help Tools Registration

Agenda

- New Guidance
- 2017-2018 Tax Transcript Decoder
  - Fifty-Cent Tour
- Tax Transcript Basics
  - Types
  - Requesting
    - Registering for IRS Online Self-Help Tools
- Resources
### Tax Transcript Basics

#### Most Common Types

- Return Transcript
- Account Transcript
- Record of Account
- Verification of Nonfiling
- Form W-2 Wage and Tax Statement
- Form 1099, 1098 or 5498 Series

### Tax Transcript Basics

#### Requesting

<table>
<thead>
<tr>
<th>Request Method</th>
<th>Where?</th>
<th>Tax Transcript Output Document</th>
</tr>
</thead>
<tbody>
<tr>
<td>Get Transcript ONLINE</td>
<td><a href="http://www.irs.gov/transcript">www.irs.gov/transcript</a></td>
<td>PDF, Electronic, Immediate, No</td>
</tr>
<tr>
<td>Get Transcript by Mail</td>
<td><a href="http://www.irs.gov/transcript">www.irs.gov/transcript</a></td>
<td>Paper, Mailed, 5-10 days, No</td>
</tr>
<tr>
<td>Telephone</td>
<td>(800) 908-9946</td>
<td>Paper, Mailed, 5-10 days, No</td>
</tr>
<tr>
<td>IRS Form 4506T-EZ</td>
<td><a href="https://www.irs.gov/pub/irs-pdf/f4506tez.pdf">https://www.irs.gov/pub/irs-pdf/f4506tez.pdf</a></td>
<td>Paper, Mailed, 5-10 days, Yes</td>
</tr>
<tr>
<td>IRS Form 4506T</td>
<td><a href="https://www.irs.gov/pub/irs-pdf/f4506t.pdf">https://www.irs.gov/pub/irs-pdf/f4506t.pdf</a></td>
<td>Paper, Mailed, 5-10 days, Yes</td>
</tr>
</tbody>
</table>
### Tax Transcript Basics
#### Registering for IRS Online Self-Help Tools

**First Time Users**

If this is the first time you are using this online service, we will need to verify your identity before we proceed.

**Returning Users**

Log in below if you’ve previously registered through any of the following applications:

- Get Transcript
- Identity Protection PIN (IP PIN)
- Online Payment Agreement (OPA)
- ePostcard
- Qualified Intermediary System (QI/WP/WT)

<table>
<thead>
<tr>
<th>Username</th>
<th>Mask Username</th>
</tr>
</thead>
</table>

**Log In**

- Enter 6-digit activation code sent to mobile phone

| Email address | Enter confirmation code sent to email |

**DOB**

- Personal account number from one of following:
  - credit card (last 8 digits)
  - home mortgage/equity loan
  - home equity line of credit
  - car loan

**Mobile phone**

- (associated with name)

- Enter 6-digit activation code sent to mobile phone

**Create**:

- username and password
- site phrase and image

---

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Tax Transcript Basics
Get Transcript ONLINE – Print or Save

Agenda

- New Guidance
- 2017-2018 Tax Transcript Decoder
  - Fifty-Cent Tour
- Tax Transcript Basics
  - Types
  - Requesting
    - Registering for IRS Online Self-Help Tools
- Resources
Resources

References, Resources and Websites – Tax Returns and Transcripts

U.S. Department of Education

Dear Colleague Letters
Subject: Changes to 2016-2017 and 2017-2018 Verification Requirements
https://ope.ed.gov/digletters/GEN1794.html

Subject: 2018-2019 Award Year: FAFSA® Information to be Verified and Acceptable Documentation
https://ope.ed.gov/digletters/GEN1795.html

2017-2018 Federal Student Aid Handbook
Chapter 2: Filling Out the FAFSA
Chapter 4: Verification, Updates, and Corrections

2017-2018 Free Application for Federal Student Aid

Completing the FAFSA® 2017-2018

Program Integrity Information
Questions and Answers

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Program Integrity Information
Questions and Answers – VERIFICATION

LAWS & GUIDANCE / HIGHER EDUCATION
Program Integrity Information - Questions and Answers

In order to ensure questions coming into the Department of Education about the Program Integrity Regulations are consolidated and easily accessible to interested parties, we have created this Web site containing questions and answers. We will update this list on a regular basis, therefore be sure to check back for any new information. You will also find links to various resources with additional guidance pertaining to the Program Integrity issues:

- High School Diploma
- State Authorization
- Retaking Coursework
- Credit Hour
- Ability-to-Benefit
- Incentive Compensation
- Misrepresentation
- Return of Title IV Funds
- Satisfactory Academic Progress
- Collection Record

- Verification

Program Integrity Questions and Answers - Verification

Questions on this topic are divided into the following categories:

- Introductory Verification Questions (IVQ)
- General Questions (VER)
- Applicants Selected for Verification by the Department (DS)
- Applicants Selected for Verification by the Institution (IS)
- Verification Items (VI)
- Updating Applicant's FAFSA Information (UPD)
- Acceptable Documentation for FAFSA Information Selected for Verification (ODC)
- Changing Applicant’s FAFSA Information (CHO)

UNLESS OTHERWISE NOTED, THE GUIDANCE BELOW APPLIES TO ALL AWARD YEARS BEGINNING WITH 2012-2013.

Introductory Verification Questions (IVQ)

IVQ-01. What is the effective date of the new regulations on the verification and updating of student aid application information for applicants who receive subsidized student financial assistance?

IVQ-01. The new regulations on the verification and updating of student aid application information for applicants who receive subsidized student financial assistance are effective July 1, 2012. Any FAFSA/BFA selected for verification for the 2012-2013 award year would be subject to these regulations.
Program Integrity Information
Questions and Answers – VERIFICATION

2016-2017 Award Year
- Federal Register Notice of Information to be Verified for the 2016–2017 Award Year
- Dear Colleague Letter GEN-15-11
- 2016-2017 Verification Suggested Text Package
- 2016-2017 FAFSA Verification-IRS Tax Return Transcript Matrix
- 2016-2017 Application and Verification Guide
- Reminder to Report Verification Results for Verification Groups V4 and V6 to FAA Access to CPS Online
- Availability of the IRS ‘Get Transcript Online’ Tool
- 2016-2017 ISIR Guide
- 2016-2017 EDE Technical Reference
- Acceptable Documentation Update for 2016-2017 Award Year Verification
- Changes in Verification Tracking Groups

2017-2018 Award Year
- Federal Register Notice of Information to be Verified for the 2017–2018 Award Year
- Dear Colleague Letter GEN-16-07
- 2017-2018 Verification Suggested Text Package
- 2017-2018 ISIR Guide
- 2017-2018 EDE Technical Reference
- Reminder to Report Verification Results for Verification Groups V4 and V6 to FAA Access to CPS online
- 2017-2018 Application and Verification Guide
- 2017-2018 FAFSA Verification-IRS Tax Return Transcript Matrix
- Verification – IRS Documentation Requests, Uses, and Messaging

IFAP
Questions and Answers – VERIFICATION

CTRL + F

transcript

Verification Requirements: Since neither the information from the FAFSA-IRS Data Retrieval Tool nor an IRS Tax Return Transcript will include the tax year’s “Return” notation, to verify the amounts that should be included on the FAFSA, the institution must obtain a written statement from the tax filer indicating the amount of the distribution that was excluded because it was an authorized IRS rollover. Acceptable documentation could be a signed statement from the tax filer. Acceptable documentation could also be a notation by the tax filer on the IRS Tax Return Transcript that includes the word “rollover” beside the applicable line(s) on the transcript, similar to the instructions provided for the IRS Form 1040 or 1040A. If the institution accepts as documentation of the rollover a notation on the IRS Tax Return Transcript, it must ensure that the notation is signed and dated by the tax filer. (Guidance issued 05/04/2012; revised 06/04/2016)

VA-250S: Archived

VA OPM, the institution should assist in verifying the amount of FAFSA Revenue that was converted on a verification worksheet or other
## Tax Return Case Study – V1 Standard Verification Group

(Independent Student - Caroline)

<table>
<thead>
<tr>
<th>Item</th>
<th>ISIR Data</th>
<th>Document Data</th>
<th>Action / Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Household size</td>
<td>3</td>
<td>3</td>
<td>✓</td>
</tr>
<tr>
<td>Number in college</td>
<td>1</td>
<td>1</td>
<td>✓</td>
</tr>
</tbody>
</table>

| AGI                                       | 114,054   |               |                |
| U.S. income tax paid                      | 12,969    |               |                |
| Untaxed portions of IRA distributions     | 0         |               |                |
| Untaxed portions of pensions              | 0         |               |                |
| IRA deductions and payments               | 0         |               |                |
| Tax-exempt interest income                | 1,543     |               |                |
| Education credits                         | 1,500     |               |                |

*Type of return filed                     | 1040      |               |                |
*Eligible to file 1040A/EZ                | Don’t know|               |                |
*Wages earned (student)                   | 11,040    |               |                |
*Wages earned (spouse)                    | 102,924   |               |                |

*Denotes information which should be reviewed for potential conflicting information.
### Filing Status

<table>
<thead>
<tr>
<th>Exemptions</th>
<th>Income</th>
<th>Adjusted Gross Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Single</td>
<td>7</td>
</tr>
<tr>
<td>2</td>
<td>✔ Married filing jointly (even if only one had income)</td>
<td>8a</td>
</tr>
<tr>
<td>3</td>
<td>✔ Married filing separately. Enter spouse’s SSN above and full name here.</td>
<td>9a</td>
</tr>
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**Note:** Boxes checked on 6a and 6b No. of children on 6c who did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above.
References, Resources and Websites – Tax Returns and Transcripts

U.S. Department of Education

Dear Colleague Letters
Subject: Changes to 2016-2017 and 2017-2018 Verification Requirements
https://ifap.ed.gov/dpcletters/GEN1704.html

Subject: 2018-2019 Award Year: FAFSA® Information to be Verified and Acceptable Documentation
https://ifap.ed.gov/dpcletters/GEN1705.html

2017-2018 Federal Student Aid Handbook
Application and Verification Guide
Chapter 2: Filling Out the FAFSA
Chapter 4: Verification, Updates, and Corrections

2017-2018 Free Application for Federal Student Aid

Completing the FAFSA® 2017-2018

Program Integrity Q&A – Verification

Internal Revenue Service

Current Year Transcript Availability
https://www.irs.gov/individuals/transcript-availability

Secure Access: How to Register for Certain Online Self-Help Tools
https://www.irs.gov/individuals/secure-access-how-to-register-for-certain-online-self-help-tools

Tips for Successfully Authenticating Your Identity through Secure Access
https://www.irs.gov/individuals/tips-for-successfully-authenticating-your-identity-through-secure-access

Transcript Types and Ways to Order Them

4506T-EZ: Short Form Request for Individual Tax Return Transcript

4506-T: Request for Transcript of Tax Return (transcript and other return information)

Get Transcript FAQs

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Tax Transcript Decoder

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