2016–2017 FAFSA Information	2016-2017 FAFSA Q#	2016–2017 ISIR Field#				
Requiring Verification	(Student and Parent)	(Student and Parent)	2015 IRS Tax Return Transcript Item	2015 IRS 1040 Line #	2015 IRS 1040A Line #	2015 IRS 1040EZ Line #
Adjusted Gross Income	36 and 85	43 and 108	Adjusted Gross Income Per Computer	37	21	4
			For IRS Form 1040 Transcripts: —Income Tax After Credits Per Computer less Excess Advance Premium Tax Credit Repayment For IRS Form 1040A Transcripts: —Total Tax Liability TP Figures Per Computer less Excess Advance Premium Tax Credit Repayment For IRS Form 1040EZ Transcripts: —Total Tax Liability TP Figures Per Computer			
Income Tax Paid	37 and 86	44 and 109		56 minus 46	28 minus 36	10
Education Credits	44a and 93a	51 and 116	Education Credit Per Computer	50	33	N/A
IRA Deductions and Payments	45b and 94b	58 and 123	KEOGH/SEP Contribution Deduction + IRA Deduction Per Computer	28 plus 32	17	N/A
Tax Exempt Interest Income	45d and 94d	60 and 125	Tax-Exempt Interest	8b	8b	N/A
Untaxed Portions of IRA Distributions	45e and 94e	61 and 126	Total IRA Distributions – Taxable IRA Distributions	15a minus 15b	11a minus 11b	N/A
Untaxed Portions of Pensions	45f and 94f	62 and 127	Total Pensions and Annuities – Taxable Pension/Annuity Amount	16a minus 16b	12a minus 12b	N/A

Notes

The 2016–2017 FAFSA Verification-IRS Tax Return Transcript Matrix is applicable only for U.S. IRS tax return filers (IRS Form 1040, 1040A, and 1040EZ) and includes only the tax return items required by the Department to be verified for 2016–2017.

IRS Tax Return Transcript—Shows most line items from a tax filer's original tax return (Form 1040, 1040A or 1040EZ). An IRS Tax Return Transcript does not include information from an amended tax return.

PER COMPUTER—A value calculated by the IRS that sometimes displays for certain items on an IRS Tax Return Transcript. The Per Computer amount must be used for verification even if it is different than what was reported by the tax filer to the IRS.

RECOMPUTED <tax return item name> PER COMPUTER - Any amount should be ignored for purposes of verification.

Married Filing Separately—An applicant or an applicant's parent(s) who filed or will file his or her income tax return as "Married Filing Separately" or who is married to someone other than the individual included on a joint tax return must provide separate IRS Tax Return Transcripts for each person whose information is included on the FAFSA.