

## Tips

- A. **Child Support Received:** Includes child support received for all children. Do not include foster care or adoption assistance.
- B. **Living Allowance:** Includes housing, food, and other living allowances. Some people, particularly clergy and military personnel, receive these allowances as compensation for their jobs. Money received to pay for rent should also be reported; as should the free use of a house or apartment (the rent or market value of a comparable house or apartment can be used). Similarly, if the student received free room or board in 2009 for a job that was not awarded as student financial aid (including resident advisor positions that provide free room and board as part of the student's non-need-based employment compensation), she must report the value of the room and board as untaxed income. Do not, however, include rent subsidies for low-income housing.
- C. **Veterans Non-Educational Benefits:** Includes disability, death pension, Dependency and Indemnity Compensation (DIC), and VA educational work-study allowances. When determining if the benefit fits this criteria consider the following: would the benefit still be available even if the veteran or dependent were not a college student? If so, then it is a non-education benefit and should be listed here.
- D. **Other Untaxed Income:** Includes disability, worker's compensation, interest income on education IRAs, untaxed portions of railroad retirement benefits, black lung benefits, refugee assistance, and the untaxed portion of capital gains, and foreign income that wasn't taxed by any government.
- E. **Money Received or Paid on the Student's Behalf:** The student reports any cash support he has received. If a dependent, only count money from a non-custodial parent that is not part of a legal child support agreement as untaxed income to the student. Cash support includes money, gifts, and loans, plus housing, food, clothing, car payments or expenses, medical and dental care, college costs, and any money paid to someone else on his behalf. Money provided by a friend or relative for electric bills or rent, must be reported as untaxed income. Note only the student reports this information. This is not required for parents.
- F. **Child Support Paid:** Includes child support payments made during 2010 because of divorce, separation, or legal requirement by the student, spouse, or parent whose income is reported on the FAFSA.
- G. **Taxable earnings from Federal Work Study or Fellowships:** These are earnings from any need-based work program including FWS and need-based employment portions of fellowships or assistantships. The student might have received W-2s for these earnings. Otherwise, they will need to use any other records received showing amount earned.
- H. **Combat pay.** Enter only the portion that was included in adjusted gross income. This should be zero for enlisted persons and warrant officers (including commissioned warrant officers) because their combat pay is entirely non-taxable. For commissioned officers generally, combat pay in excess of the highest enlisted person's pay (plus imminent danger/hostile fire pay) is taxable. To determine the taxable amount, find the total combat pay from the serviceperson's leave and earnings statements and subtract the untaxed portion, which is reported in box 12 of the W-2 form with code Q.
- I. **College Cooperative Education Program.** Includes earnings from any income the student or the student's parents earned from work under a cooperative education program offered by a post secondary institution. This income is earned through an extended period of paid full-time, career-related work experience in industry or private and government agencies. The student or parent will need to provide W-2's or other records received for these earnings.