

Use the tables below to report annual amounts.

For the Parents' column, enter the amount for the student's parent(s). For the Student's column, enter the amount for the student (and his or her spouse).

Parents' (Q94)	2008 Additional Financial Information	Student's (Q46)
\$	a. Education credits (Hope and Lifetime Learning tax credits) from IRS Form 1040—line 50 or 1040A—line 31.	\$
\$	b. Child support paid because of divorce or separation or as a result of a legal requirement. Don't include support for children in your (or your parents') household, as reported in question 96 (or question 75 for your parents).	\$
\$	c. Taxable earnings from need-based employment programs, such as Federal Work-Study and need-based employment portions of fellowships and assistantships.	\$
\$	d. Grant and scholarship aid reported to the IRS in the adjusted gross income. Includes AmeriCorps benefits (awards, living allowances and interest accrual payments), as well as grant and scholarship portions of fellowships and assistantships.	\$
\$	e. Combat pay or special combat pay. Only enter the amount that was taxable and included in the adjusted gross income. Do not enter untaxed combat pay reported on the W-2 (Box 12, Code Q).	\$

Parents' (Q95)	2008 Untaxed Income	Student's (Q47)
\$	a. 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 forms in Boxes 12a through 12d, codes D, E, F, G, H and S.	\$
\$	b. IRA deductions and payments to self-employed SEP, SIMPLE, Keogh and other qualified plans from IRS Form 1040—line 28 + line 32 or 1040A—line 17.	\$
\$	c. Child support received for all children. Don't include foster care or adoption payments.	\$
\$	d. Tax exempt interest income from IRS Form 1040—line 8b or 1040A—line 8b.	\$
\$	e. 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.	\$
\$	f. 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.	\$
\$	g. Housing, food and other living allowances paid to members of the military, clergy and others (including cash payments and cash value of benefits).	\$
\$	h. Veterans noneducation benefits such as Disability, Death Pension, or Dependency & Indemnity Compensation (DIC) and/or VA Educational Work-Study allowances.	\$
\$	i. Other untaxed income not reported, such as workers' compensation, disability, etc. Don't include student aid, earned income credit, additional child tax credit, welfare payments, untaxed Social Security benefits, Supplemental Security Income, Workforce Investment Act educational benefits, combat pay, benefits from flexible spending arrangements (e.g., cafeteria plans), foreign income exclusion or credit for federal tax on special fuels.	\$
XXXXXXXXXX	j. Money received, or paid on your behalf (e.g., bills), not reported elsewhere on this form.	\$