

# 2011 Federal Tax Return: Eligible to File a 1040A/EZ?



"If you have filed or will file a 1040, were you eligible to file a 1040A or 1040EZ?" (2012-2013 FAFSA questions 34 and 81.)

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:

1040 Section	Line #	Description
<b>Income</b>	10	Taxable refunds, credits or offsets of state/local income taxes.
	11	Alimony received.
	12	Business income or loss.
	13	Capital gain or loss (ignore if Schedule D was not required).
	14	Other gains or losses.
	17	Rental real estate, royalties, partnerships, etc.
	18	Farm income or loss.
	21	Other income.
<b>Adjusted Gross Income</b>	24	Certain business expenses of reservists, performing artists, and fee-basis government officials.
	25	Health savings account deduction.
	26	Moving expenses.
	27	Deductible part of self-employment tax.
	28	Self-employed SEP, SIMPLE and qualified plans.
	29	Self-employed health insurance deduction.
	30	Penalty on early withdrawal of savings.
	31a	Alimony paid.
35	Domestic production activities deduction.	
<b>Tax and Credits</b>	40	Cannot have itemized deductions.
	43	Taxable income must be less than \$100,000.
	44	Forms 8814, 4972 or 962 election cannot be checked.
	47	Foreign tax credit.
	52	Residential energy credit.
	53	Credits from Form 3800, 8801 or other.
<b>Other Taxes</b>	56	Self-employment tax.
	57	Unreported SS and Medicare tax from Form 4137 or 8919.
	58	Additional tax on IRAs, other qualified retirement plans, etc.
	59a	Household employment taxes from Schedule H.
	59b	First-time homebuyer credit repayment.
	60	Other taxes.
<b>Payments</b>	67	First-time home buyer credit.
	68	Amount paid with request for extension to file.
	69	Excess social security and RRTA tax withheld.
	70	Credit for federal tax on fuels.
	71	Credits from Form 2439, 8839, 8801 or 8885.

If all of the above conditions apply, the tax filer was eligible to file a 1040A or 1040EZ but filed a 1040 for other reasons. Therefore, the tax filer should answer YES to question 34 (student) or 81 (parent) on the 2012-2013 FAFSA.

Persons filing a foreign tax return are considered to have filed a long-form 1040.

## **Disclaimer Concerning Summary of Federal Tax Information**

The following is a summary of United States federal income tax information and tax filing requirements that may generally be applicable to those individuals enrolled in postsecondary/higher education programs.

This summary is for general information only and does not constitute tax advice. The summary represents general information only and is based on the Internal Revenue code, its legislative history, existing and proposed United States Treasury regulations, Internal Revenue Service administrative rulings, publications and notices, and court decisions in effect as of January 1, 2011, and all of which are subject to change or differing interpretations (possibly with retroactive effect) and any change could affect the continuing validity of the information contained in this summary.

This summary does not reflect every possible tax outcome, consequence and/or requirements that may be applicable to individuals. Also, this summary does not discuss the tax consequences or requirements if the individual is not a United States citizen or a resident alien. Any state tax consequences and requirements will vary from state to state, and any tax consequences and requirements of individuals who reside outside the United States will vary from jurisdiction to jurisdiction.

Individuals are advised to consult their own tax advisors to determine the tax consequences and requirements particular to their own individual situation, including any applicable state, local or foreign income and other tax consequences and requirements that may apply.