Data Elements and Justification

**2026-2027 *Free Application for Federal Student Aid* (FAFSA®) form**

Purpose: The Data Elements and Justification is provided to accompany the review of the 2026-27 FAFSA form. It identifies the data elements associated with each FAFSA question and provides the justification for including each question on the FAFSA form.

| **Question**  **Numbers(s)#** | **Data Element(s)** | **Data Element(s) Justification** |
| --- | --- | --- |
| 1 | Student Identity Information   * First name * Middle name * Last name * Suffix * Date of birth * Social Security number (SSN) * Individual Taxpayer Identification Number (ITIN)   The ITIN is collected when the student doesn’t have an SSN. | Data Elements Specific to Higher Education Act of 1965, as amended  Individual Taxpayer Identification Number (ITIN)-  Additional Data Element specific to Internal Revenue Code |
| 2 | Student Contact Information   * Mobile phone number * Email address * Permanent mailing address * City * State * ZIP code * Country | Data Elements Specific to Higher Education Act of 1965, as amended |
| 3 | Student Current Marital Status   * Single (never married) * Married (not separated) * Remarried * Separated * Divorced * Widowed | Data Elements Specific to Higher Education Act of 1965, as amended |
| 4 | Student College or Career School Plans   * First year undergraduate (freshman) * Second year undergraduate (sophomore) * Other undergraduate (junior year and beyond) * Master’s, doctorate, or graduate certificate program (MA, MBA, MD, JD, PhD, EdD, etc.) * Will they already have first bachelor's degree before 2026-2027 school year? * Pursuing initial teacher certification at the elementary or secondary level? | Data Elements Specific to Higher Education Act of 1965, as amended  Pursuing Teacher Certification-  Additional Data Element Required for Eligibility Determination |
| 5 | Student Personal Circumstances   * Active duty * Veteran * Children or other people (excluding their spouse) * Orphan * Ward of court * Foster care * Emancipated minor * Legal guardianship * None of these apply | Data Elements Specific to Higher Education Act of 1965, as amended |
| 6 | Student Homelessness   * Unaccompanied and either (1) homeless or (2) self-supporting and at risk of being homeless   Entity who determined the student was homeless or at risk of becoming homeless:   * Director or designee of an emergency or transitional shelter, street outreach program, homeless youth drop-in center, or other program serving those experiencing homelessness * The student’s high school or school district homeless liaison or designee * Director or designee of a project supported by federal TRIO or GEAR UP program grant * Financial Aid Administrator (FAA) * None of these apply | Data Elements Specific to Higher Education Act of 1965, as amended |
| 7 | Student Unusual Circumstances | Data Elements Specific to Higher Education Act of 1965, as amended |
| 8 | Direct Unsubsidized Loan Only | Data Elements Specific to Higher Education Act of 1965, as amended |
| 9 | Family Size  This question is N/A when the student has been determined to be dependent. | Data Elements Specific to Higher Education Act of 1965, as amended |
| 10 | Number in College  This question is N/A when the student has been determined to be dependent. | Data Elements Specific to Higher Education Act of 1965, as amended |
| 11 | Student Demographic Information | Data Elements Specific to Higher Education Act of 1965, as amended |
| 12 | Student Race and/or Ethnicity | Data Elements Specific to Higher Education Act of 1965, as amended |
| 13 | Student Citizenship   * Citizenship status   + U.S. citizen or national   + Eligible noncitizen   + Neither U.S. citizen nor eligible noncitizen * A-number | Data Elements Specific to Higher Education Act of 1965, as amended |
| 14 | Student State of Residence   * State * Date the student became a resident | Data Elements Specific to Higher Education Act of 1965, as amended |
| 15 | Parent Education Status   * Neither parent attended college * One or both parents attended college, but neither parent completed college * One or both parents completed college * Don’t know | Data Elements Specific to Higher Education Act of 1965, as amended |
| 16 | Parent Killed in Line of Duty   * Yes * No | Additional Data Elements Required for Eligibility Determination |
| 17 | Student High School Information   * High school diploma * State-recognized high school equivalent (e.g. GED certificate) * Homeschooled * None of the previous   If “high school diploma”   * High school name * City * State   If “State-recognized high school equivalent”   * GED * TASC * HiSET * Other * Issuing State | Data Elements Specific to Higher Education Act of 1965, as amended |
| 18 | Federal Benefits Received   * Earned income credit (EIC) * Federal housing assistance * Free or reduced-price school lunch * Medicaid * Refundable credit for coverage under a qualified health plan (QHP) * Supplemental Nutrition Assistance Program (SNAP) * Supplemental Security Income (SSI) * Temporary Assistance for Needy Families (TANF) * Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) * None of these apply   This question is N/A when the student has been determined to be dependent. | Data Elements Specific to Higher Education Act of 1965, as amended |
| 19 | Student Tax Filing Status   * Did or will student file 1040 or 1040-NR * Did student either (1) earn income in a foreign country in 2024, (2) work for an international organization in 2024, (3) file a 2024 tax return with Puerto Rico or another U.S. Territory * Did or will student file a 2024 joint tax return with their current spouse | Required to Determine Accuracy |
| Question 20- Student 2024 Tax Return Information | | |
| a | Filing status   * Single * Head of household * Married filing jointly * Married filing separately * Qualifying surviving spouse   The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| b | Income earned from work  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| c | Tax exempt interest income  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| d | Untaxed portions of IRA distributions  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| e | IRA rollover into another IRA or qualified plan | Data Elements Specific to Higher Education Act of 1965, as amended |
| f | Untaxed portions of pensions  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| g | Pension rollover into an IRA or other qualified plan | Data Elements Specific to Higher Education Act of 1965, as amended |
| h | Adjusted gross income  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| i | Income tax paid  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| j | Did the student receive the earned income credit (EIC)? | Additional Data Elements Required for Eligibility Determination |
| k | IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| l | Education credits  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| m | Did the student file a Schedule A, B, D, E, F or H?   * Yes * No * Don’t know   The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| n | Net profit or loss from IRS Form 1040 Schedule C amount  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| o | Amount of college grants, scholarships, or AmeriCorps benefits reported as income to the IRS | Data Elements Specific to Higher Education Act of 1965, as amended |
| p | Foreign earned income exclusion | Data Elements Specific to Higher Education Act of 1965, as amended |
| 21 | Annual Child Support Received | Data Elements Specific to Higher Education Act of 1965, as amended |
| 22 | Student Assets   * Current total of cash, savings, and checking accounts * Current net worth of investments, including real estate * Current net worth of businesses and farms | Data Elements Specific to Higher Education Act of 1965, as amended |
| 23 | Colleges *(Can enter up to 10 schools on FAFSA PDF, and up to 20 online)* | Data Elements Specific to Higher Education Act of 1965, as amended |
| 24 | Student Consent, Approval, and Signature   * Consent and approval to transfer federal tax information from the Internal Revenue Service (IRS) * Student signature * Date signed | Data Elements Specific to Internal Revenue Code |
| Student Spouse Data Elements must be completed when the student is married or remarried. | | |
| 25 | Student Spouse Identity Information   * First name * Middle name * Last name * Suffix * Date of birth * Social Security Number (SSN) * Individual Taxpayer Identification Number (ITIN)   The ITIN is collected when the student’s spouse doesn’t have an SSN. | Data Elements Specific to Internal Revenue Code |
| 26 | Student Spouse Contact Information   * Mobile phone number * Email address * Permanent mailing address * City * State * ZIP code * Country | Data Elements Specific to Higher Education Act of 1965, as amended |
| Student Spouse: The following data elements are N/A unless student is married and did not file a joint tax return with their current spouse. | | |
| 27 | Student Spouse Tax Filing Status   * Did or will student spouse file 2024 IRS Form 1040 or 1040-NR   + Yes   + No * Did the student spouse either (1) earn income in a foreign country in 2024, (2) work for an international organization in 2024 without being required to report income on any tax return, or (3) file a 2024 tax return with Puerto Rico or another U.S. Territory   + Yes   + No | Required to Determine Accuracy |
| Question 28: Student Spouse 2024 Tax Return Information | | |
| a | Filing status   * Single * Head of household * Married filing jointly * Married filing separately * Qualifying surviving spouse   The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| b | Income earned from work  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| c | Tax exempt interest income  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| d | Untaxed portions of IRA distributions  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| e | IRA rollover into another IRA or qualified plan | Data Elements Specific to Higher Education Act of 1965, as amended |
| f | Untaxed portions of pensions  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| g | Pension rollover into an IRA or other qualified plan | Data Elements Specific to Higher Education Act of 1965, as amended |
| h | Adjusted gross income  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| i | Income tax paid  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| j | IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| k | Education credits  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| l | Filed Schedule A, B, D, E, F or H?   * Yes * No * Don’t know   The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| m | Net profit or loss from IRS Form 1040 Schedule C  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| n | Foreign earned income exclusion | Data Elements Specific to Higher Education Act of 1965, as amended |
| 29 | Student Spouse Consent, Approval, and Signature   * Consent and approval to transfer federal tax information from the Internal Revenue Service (IRS) * Student Spouse Signature * Date signed | Data Elements Specific to Internal Revenue Code |
| Parent: The following data elements are N/A unless student has been determined to be dependent. | | |
| 30 | Parent Identity Information   * First name * Middle name * Last name * Suffix * Date of birth * Social Security Number (SSN) * Individual Taxpayer Identification Number (ITIN)   The ITIN is collected when the parent doesn’t have an SSN. | Data Elements Specific to Higher Education Act of 1965, as amended  Individual Taxpayer Identification Number (ITIN)-  Data Elements Specific to Internal Revenue Code |
| 31 | Parent Contact Information   * Mobile phone number * Email address * Permanent mailing address * City * State * ZIP code * Country | Data Elements Specific to Higher Education Act of 1965, as amended |
| 32 | Parent Current Marital Status   * Single (never married) * Unmarried and both legal parents living together * Married (not separated) * Remarried * Separated * Divorced * Widowed | Data Elements Specific to Higher Education Act of 1965, as amended |
| 33 | Parent State of Residence   * State * Date of residence | Data Elements Specific to Higher Education Act of 1965, as amended |
| 34 | Family Size | Data Elements Specific to Higher Education Act of 1965, as amended |
| 35 | Number in College | Data Elements Specific to Higher Education Act of 1965, as amended |
| 36 | Federal Benefits Received   * Earned income credit (EIC) * Federal housing assistance * Free or reduced-price school lunch * Medicaid * Refundable credit for coverage under a qualified health plan (QHP) * Supplemental Nutrition Assistance Program (SNAP) * Supplemental Security Income (SSI) * Temporary Assistance for Needy Families (TANF) * Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) * None of these apply | Data Elements Specific to Higher Education Act of 1965, as amended |
| 37 | Parent Tax Filing Status   * Did or will the parent file a 2024 IRS Form 1040 or 1040-NR   + Yes   + No * If “no”, which of the following situations applies to the parent for 2024?   + The parent filed or will file a tax return with Puerto Rico or another U.S. territory   + The parent filed or will file a foreign tax return   + The parent either earned income in a foreign country but did not and will not file a foreign tax return, or worked for an international organization and was not required to report income on any tax return   + The parent, even though they earned income in the U.S., did not and will not file a U.S. tax return because their income was below the tax filing threshold   + The parent did not and will not file a U.S. tax return for reasons other than low income   + Parent did not and will not file any tax return because they did not earn any income or they were not required to file under the Internal Revenue Code * Did or will the parent file a 2024 joint tax return with their current spouse?   + Yes   + No | Required to Determine Accuracy |
| Question 38: Parent 2024 Tax Return Information | | |
| a | Filing status   * Single * Head of household * Married filing jointly * Married filing separately * Qualifying surviving spouse   The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| b | Income earned from work  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| c | Tax exempt interest income  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| d | Untaxed portions of IRA distributions  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| e | IRA rollover into another IRA or qualified plan | Data Elements Specific to Higher Education Act of 1965, as amended |
| f | Untaxed portions of pensions  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| g | Pension rollover into an IRA or other qualified plan | Data Elements Specific to Higher Education Act of 1965, as amended |
| h | Adjusted gross income  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| i | Income tax paid  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| j | Did the parent receive the earned income credit (EIC)?   * Yes * No * Don’t know | Additional Data Elements Required for Eligibility Determination |
| k | IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| l | Education credits (American Opportunity and Lifetime Learning credits)  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| m | Did the parent file a Schedule A, B, D, E, F or H?   * Yes * No * Don’t know   The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| n | Net profit or loss from IRS Form 1040 Schedule C amount  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| o | College grants, scholarships, or AmeriCorps benefits reported as income to the IRS | Data Elements Specific to Higher Education Act of 1965, as amended |
| p | Foreign earned income exclusion | Data Elements Specific to Higher Education Act of 1965, as amended |
| 39 | Annual Child Support Received | Data Elements Specific to Higher Education Act of 1965, as amended |
| 40 | Parent Assets   * Current total of cash, savings, and checking accounts * Current net worth of investments, including real estate * Current net worth of businesses and farms | Data Elements Specific to Higher Education Act of 1965, as amended |
| 41 | Parent Consent, Approval, and Signature   * Consent and approval to transfer federal tax information from the Internal Revenue Service (IRS) * Parent signature * Date signed | Data Elements Specific to Internal Revenue Code |
| Other Parent data elements must be completed when the parent is married, remarried, or unmarried and both legal parents living together. | | |
| 42 | Parent Spouse or Partner Identity Information   * First name * Middle name * Last name * Suffix * Date of birth * Social Security Number (SSN) * Individual Taxpayer Identification Number (ITIN)   The ITIN is collected when the parent spouse or partner doesn’t have an SSN. | Data Elements Specific to Higher Education Act of 1965, as amended |
| 43 | Parent Spouse or Partner Contact Information   * Mobile phone number * Email address * Permanent mailing address * City * State * ZIP code * Country | Data Elements Specific to Higher Education Act of 1965, as amended |
| Parent Spouse or Partner: The following data elements are N/A unless the parent and their spouse or partner listed on the form did not file a joint tax return. | | |
| 44 | Parent Spouse or Partner Tax Filing Status   * Did or will the parent spouse or partner file a 2024 IRS Form 1040 or 1040NR   + Yes   + No   If answer is “no”, which of the following situations applies to the parent spouse or partner for 2024?   * Filed or will file a tax return with Puerto Rico or another U.S. territory * The parent spouse or partner filed or will file a foreign tax return * The parent spouse or partner either earned income in a foreign country but did not and will not file a foreign tax return, or worked for an international organization and was not required to report income on any tax return * The parent spouse or partner, even though they earned income in the U.S., did not and will not file a U.S. tax return because their income was below the tax filing threshold * The parent spouse or partner did not and will not file a U.S. tax return for reasons other than low income * The parent spouse or partner did not and will not file any tax return because they did not earn any income or they were not required to file under the Internal Revenue Code |  |
| Question 45: Parent Spouse or Partner 2024 Tax Return Information | | |
| a | Filing status   * Single * Head of household * Married filing jointly * Married filing separately * Qualifying surviving spouse   The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| b | Income earned from work  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| c | Tax exempt interest income  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| d | Untaxed portions of IRA distributions  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| e | IRA rollover into another IRA or qualified plan | Data Elements Specific to Higher Education Act of 1965, as amended |
| f | Untaxed portions of pensions  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| g | Pension rollover into an IRA or other qualified plan | Data Elements Specific to Higher Education Act of 1965, as amended |
| h | Adjusted gross income  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| i | Income tax paid  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| j | IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| k | Education credits  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| l | Did the parent spouse or partner file a Schedule A, B, D, E, F or H with their 2024 IRS Form 1040?   * Yes * No * Don’t know   The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| m | Net profit or loss from IRS Form 1040 Schedule C amount  The response to this question may be available through the direct data exchange with the IRS. | Data Elements Specific to Internal Revenue Code |
| n | Foreign earned income exclusion | Data Elements Specific to Higher Education Act of 1965, as amended |
| 46 | Parent Spouse or Partner Consent, Approval, and Signature   * Consent and approval to transfer federal tax information from the Internal Revenue Service (IRS) * Parent spouse or partner signature * Date signed | Data Elements Specific to Internal Revenue Code |
| Preparer Data Elements are required if someone other than the student, student spouse, parent, or parent spouse or partner completes the form on the applicant’s behalf. | | |
| 47 | Preparer Identity Information   * First name * Last name * Social Security Number (SSN) * Employer Identification Number (EIN) | Data Elements Specific to Higher Education Act of 1965, as amended |
| 48 | Preparer Contact Information   * Affiliation/Organization * Permanent mailing address * City * State * ZIP code | Data Elements Specific to Higher Education Act of 1965, as amended |
| 49 | Preparer Signature   * Preparer signature * Date signed |  |