



Verification 2023-24 (Extended Edition)

October 26, 2022

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October 2022



NASFAA Webinar

Verification 2023-24 (Extended Edition)

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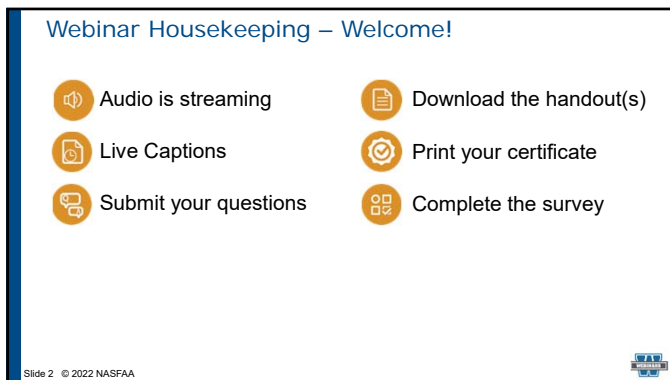


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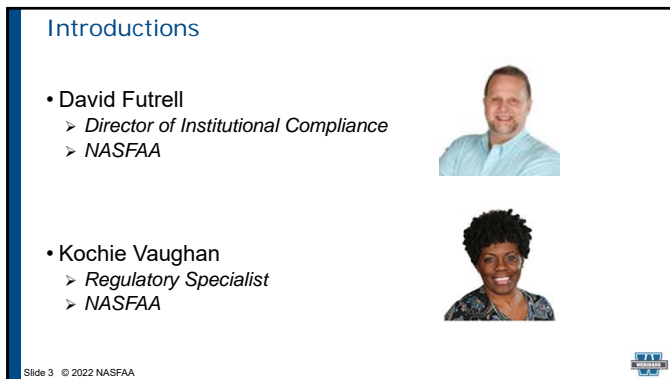
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Agenda

- Data elements subject to verification for 2023-24
- Documentation requirements and resources
- Waiver for confined or incarcerated students
- Challenging verification issues
- COVID-19 flexibilities and timeframes

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Verification Data Elements and Documentation Requirements



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2023-24 Verification Requirements

- Same as 2022-23 before the waiver, except confined or incarcerated students
- [July 8, 2022, Federal Register](#), *Free Application for Federal Student Aid (FAFSA®) Information to be Verified for the 2023-2024 Award Year*
- [Dear Colleague Letter GEN-22-09](#), *2023-2024 Award Year: FAFSA® Information to be Verified and Acceptable Documentation* (with suggested text)



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IRS Data Retrieval Tool (IRS DRT)

IRS Request Flag	IRS Data Field Flag*	Data Element Considered Verified?
Blank, 00, 01, 05	Blank or 0	No; need Tax Return Transcript or signed tax return
02	Any value	Yes; no additional documentation
03 or 04	1	Yes; no additional documentation
06	1	Yes, but only if correct person is on FAFSA/ISIR
07	1	Yes, unless 1040-X indicates data element was amended

* IRS Data Field Flags "2" through "4" mean transferred data changed, so additional documentation is needed to complete verification.

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Tax Transcripts

Request Method...	Tax Return Transcript	Tax Account Transcript*	Record of Account Transcript	Tax Return Database View (TRDBV)	Verification of Nonfiling
Get Transcript Online	✓	✓	✓		✓
Get Transcript by Mail	✓	✓			
800.908.9946	✓	✓			
Mail or fax paper IRS Form 4506-T or 4506T-EZ	✓	✓	✓		✓
Income Verification Express Service (IVES, if school participates)	✓	✓	✓		✓
Identity Protection Specialized Unit (IPSU) 800.908.4490				✓	

* Does not satisfy all federal verification requirements

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Signed Copies of Tax Returns

When the U.S. Department of Education's (ED's) guidance says we need "all applicable schedules" to complete verification, it means we need all schedules the tax filer filed with the tax return, including Schedules 1 through 3 and Schedules C (business) and F (farm) if they filed them, etc.

True or False?

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Signed Copies of Tax Returns

- False
- For IRS 1040, 1040-SR, and 1040-NR, applicable schedules are only Schedules 1, 2, and 3
 - No other schedules required for federal verification
- For foreign tax returns, applicable schedules are any equivalents to IRS forms (if any)
- Anytime a Tax Return Transcript is required to complete verification, can accept signed copy of tax return with applicable schedules

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Scenario—Copies of Tax Returns

To complete verification, the financial aid office requested a signed copy of Piek Lin's tax return along with Schedules 1, 2, and 3. The aid office did not receive any of these schedules.

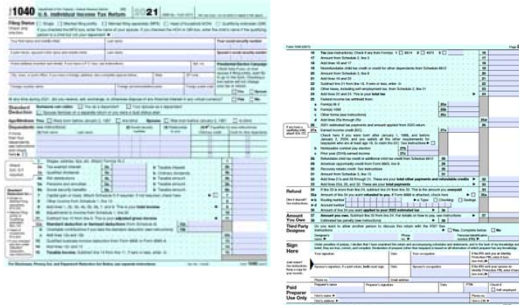
How do you know if any of these schedules were filed or if you should have received any of these schedules from Piek Lin for verification?

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Should I Have Received Schedules?



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Copies of Schedules

Schedule was filed but not needed for federal verification unless there is conflicting information:

- **1040 Line 8:** Schedule 1 is completed if there is an amount in 1040 Line 8 for other income from Schedule 1, Line 10 (e.g., business or farm income/loss)
- **1040 Line 23:** Schedule 2 is completed if there is an amount in 1040 Line 23 from Schedule 2, Line 21
- **1040 Line 31:** Schedule 3 is completed if there is an amount in 1040 Line 31 from Schedule 3, Line 15

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Verification of Nonfiling Letters

If unable to obtain verification of nonfiling, and school has no reason to question good-faith effort to get one, school may accept:

- Signed statement certifying the individual:
 - > Attempted to but was unable to obtain one;
 - > Has not filed and is not required to file a tax return for tax year; **and**
 - > Listing sources and amounts from each source of income earned from work during tax year
- W-2 or equivalent from each source of income earned from work for the tax year

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Verification Waiver for Confined or Incarcerated Students



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Verification Waiver 2023-24

Confined or incarcerated student only required to verify identity and Statement of Educational Purpose in V4 or V5

- Not required to verify student selected for V1
- Not required to verify income, taxes paid, or any other items in V5
- Student's spouse or parents not required to complete verification
- Conflicting information resolution still required

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Confined or Incarcerated Student

- Serving criminal sentence in a federal, state, or local penitentiary, prison, jail, reformatory, work farm, juvenile justice facility, or similar correctional institution
- Does not include half-way house or home detention, or is sentenced to serve only weekends



ED compares FAFSA address to Correctional Facility database

Student files Incarcerated FAFSA—“Incarcerated Applicant Form”

Aid administrator files FAFSA on student's behalf and sets flag

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Poll Question

Does your school currently award or plan to award in the future Title IV aid to confined or incarcerated individuals?

- Yes, we do currently and plan to continue
- Not currently and no future plans
- Not currently, but plan to for 2023-24
- Not currently, but we're looking into it beyond 2023-24

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▶ Amended Tax Returns



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Scenario—IRS Corrected Tax Return

- Anthony is independent student selected for V5 verification and his IRS Request Flag is "07"
- He and his wife, Kate, filed taxes but the IRS made corrections to the tax return
- He called the IRS and was told they cannot provide a letter proving he did not file a 1040-X
- He cannot provide 1040-X and is unable to get anything in writing from or stamped by the IRS

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Pop Quiz—IRS Corrected Tax Return

For Anthony, which of the following can be used to complete verification when the IRS corrects the tax return? (check all that apply)

- Tax Return Transcript by itself
- Tax Return Transcript with Tax Account Transcript
- Record of Account Transcript by itself
- 1040-X with Tax Return Transcript
- Signed copy of tax return with Tax Account Transcript

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IRS Corrected Tax Return

- Options available to Anthony:
 - Tax Return Transcript with Tax Account Transcript
 - Record of Account Transcript by itself
 - Signed Copy of Tax Return with Tax Account Transcript
- Could also accept:
 - Unchanged IRS Data Retrieval Tool (DRT) data with Tax Account Transcript or IRS notification of changes
 - Tax Return Transcript or signed copy of tax return with IRS notification of changes

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Amended Tax Returns as Conflicting Information

- Regardless of verification selection, if amended tax return was filed, it is conflicting information that must be resolved:
 - If IRS Request Flag is "07"; or
 - If otherwise learn amended tax return was filed
- Acceptable documents include signed copy of 1040-X plus one of these:
 - Unchanged IRS DRT data;
 - Tax Return Transcript or acceptable tax transcript; or
 - Signed copy of tax return filed with IRS
- Alternatives for Anthony also acceptable

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Income Earned from Work



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Scenario—Inability to Obtain W-2s

- Penelope—Dependent student selected in V1
- Her single mother, Portia, is retired
 - She had a part-time job in 2021
 - Her income was below threshold required by IRS to file a 2021 tax return
 - She is a nontax filer
 - Her former employer has now gone out of business, and she is unable to obtain a duplicate IRS Form W-2 to verify her wages

Can she provide a copy of the W-2 information that is generated from her tax preparation software?

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Inability to Obtain W-2s

- Yes, but...
- In general, individual must first attempt to obtain duplicate W-2 from:
 - Employer who issued original; or
 - Government agency that issued equivalent document
- If unable to obtain duplicate W-2, school may choose to accept signed statement with:
 - Amounts and sources of income earned from work for tax year; and
 - Reason why W-2, or equivalent is not available in timely manner

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Inability to Obtain W-2s

- W-2 information generated by tax preparer or tax preparation software:
 - Is not equivalent of a W-2; but
 - Can be copied, include reason W-2 is not available, signed, and used as a "signed statement" for verification purposes when individual did not retain a copy of W-2 and cannot obtain an equivalent W-2 from employer or tax authority
- Can also use IRS Wage and Income Transcript in place of W-2

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Scenario—Calculating Income and Losses

- Colin is a dependent student
- His parents filed a joint tax return
- Mother has W-2 wages of \$50,000
- Father has W-2 wages of \$20,000
- Father also has \$20,000 in business income from one business and negative \$30,000 in business income from another business

What are the mother's and the father's income earned from work, respectively?

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Scenario—Calculating Income and Losses

Calculated on Tax Return	Reported on FAFSA
\$50,000 (mother's wages)	\$50,000
\$20,000 (father's wages)	\$20,000
\$20,000 + (-\$30,000) = (-\$10,000) (father's business income/loss)	\$0
Mother's income earned from work	\$50,000
Father's income earned from work	\$20,000

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Calculating Income and Losses

- Per FAFSA instructions, use 1040 Line 1 plus Schedule 1, Lines 3 + 6, plus Box 14 (Code A) of IRS Schedule K-1 (Form 1065) to determine income earned from work for each parent separately
- When amount of business or farm income is negative, treat it as \$0 in the calculation
 - > Negative business or farm income will reduce total wages for the individual and wrongly affect Social Security allowance in EFC calculation

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Scenario—Calculating Income and Losses

Calculated on Tax Return	Reported on FAFSA
\$50,000 (mother's wages)	\$50,000
\$20,000 (father's wages)	\$20,000
$\$20,000 + (-\$30,000) = (-\$10,000)$ (father's business income/loss)	\$0
Mother's income earned from work	\$50,000
Father's income earned from work	\$20,000

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Calculating Income and Losses—Alternative Scenario 1

Calculated on Tax Return	Reported on FAFSA
\$50,000 (mother's wages)	\$50,000
\$20,000 (father's wages)	\$20,000
\$20,000 (father's business income)	\$20,000
Mother's income earned from work	\$50,000
Father's income earned from work	\$40,000

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Calculating Income and Losses—Alternative Scenario 2

Calculated on Tax Return	Reported on FAFSA
\$50,000 (mother's wages)	\$50,000
\$10,000 (mother's business income)	\$10,000
$(-\$20,000)$ (mother's farm loss)	\$0
\$20,000 (father's wages)	\$20,000
Mother's income earned from work	\$60,000
Father's income earned from work	\$20,000

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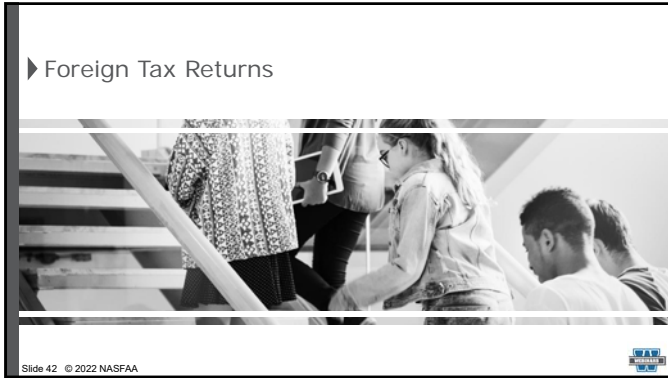


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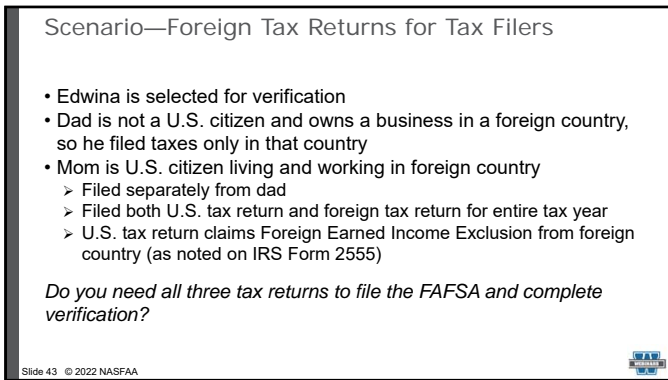


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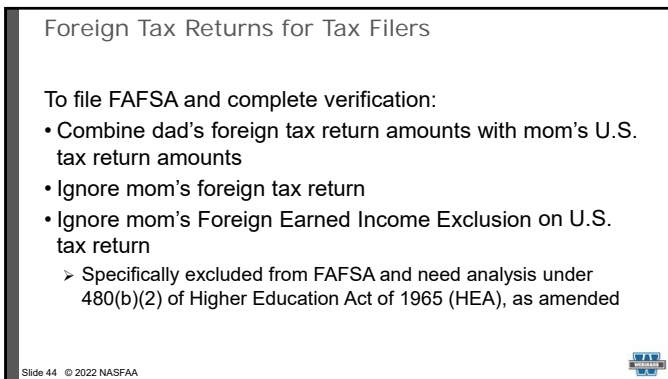
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Foreign Tax Returns for Tax Filers

To complete verification:

- Need mom's:
 - > IRS Tax Return Transcript or acceptable alternative tax transcript; or
 - > Signed copy of tax return with Schedules 1, 2, and/or 3
- Need dad's:
 - > Foreign tax return transcript (only if it can be obtained at no cost); or
 - > Signed copy of tax return with applicable schedules

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Foreign Tax Returns for Tax Filers

To complete verification:

- Add converted income and taxes paid amounts from dad's foreign tax return with corresponding amounts from mom's U.S. tax return
 - > Do not add back income from mom's foreign tax return
 - > Dad's return can be translated into U.S. dollars by student or parent
- Report income earned from work separately for applicable parent

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Scenario—Foreign Income Earned from Work

- Queen Charlotte filed a foreign tax return and no U.S. tax return
- She had wage, business, and farm income in the foreign country
- She paid taxes on wage income
- Foreign country does not tax business or farm income
- Foreign income cannot be taken out of the country

Is Charlotte's business and farm income included in income earned from work or in untaxed income on the FAFSA?

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Foreign Income Earned from Work

- Net foreign wage, business, and farm income reported as income earned from work
 - > Even if individual did not pay any taxes on that income
- Other foreign income (e.g., rental income, capital gains) that was not earned income and was not taxed is reported as untaxed income on FAFSA

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Foreign Income Earned from Work

- When foreign earned income exceeds U.S. tax filing threshold, and individual indicates not going to file a tax return, FAFSA will be rejected (Reject Code 20)
- Student/Parent or aid office must either:
 - > Correct tax return completed status and/or income; or
 - > Override reject so EFC will be generated by re-entering same value for tax return completed status and/or income

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▶ Household Size and Parent of Record



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Scenario—Household Size

- Barbara is a 21-year-old dependent student selected for V1 verification
- Verification worksheet lists parents' household:
 - > Mother and father
 - > Student
 - > 28-year-old sister
 - > 27-year-old sister with 27-year-old husband and their two young children
- Sisters and brother-in-law are not in college but would be independent if they were

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Scenario—Household Size

Can the sister, brother-in-law, and their children be included in the household, since only three dependents were claimed on the parents' tax return?

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Household Size

Yes, and it's the law

Parents' Children

- If parents will provide more than half support between July 1 and June 30 of FAFSA award year; **or**
- Could answer "No" to every dependency status question
 - > Include even if not living with parents

Other Persons

- If living with parents; and
- Parents provide more than half support between July 1 and June 30 of FAFSA award year

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Half Support for Household Members

Are we required to verify half support and, if so, how?

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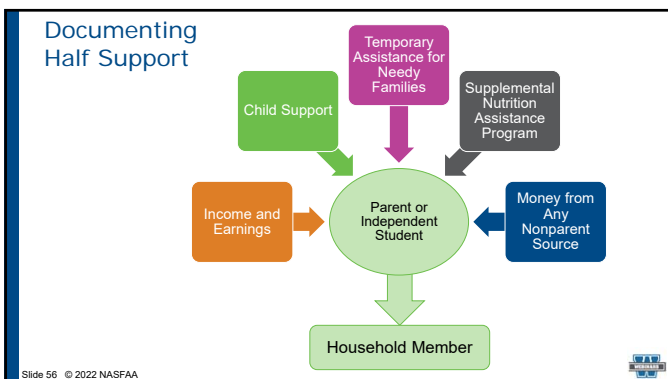
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Half Support for Household Members

- No requirement to verify half support
- Having an independent sibling or other persons in household size is not conflicting information by itself
- School must confirm half support only if:
 - > Conflicting information exists beyond what was reported on the FAFSA; or
 - > Institutional verification policy

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Half Support

See webinar handout

Suggestions for Confirming Half Support for Household Size

There is no requirement to verify that the parent or independent student is providing more than half support for any individual who is included in household size. (Just reporting an older sibling, grandpa, or other persons in the household is not conflicting information by itself. Likewise, just reporting a sibling who is independent for Title IV purposes in the household is not conflicting information by itself.)

A school is required to verify half support for a household member only if:

- There is conflicting information beyond just what is reported for household size on the FAFSA, or
- The school has an institutional verification policy to verify half support that is primarily based on data indicating that data element is misreported by the school's own students and parents.

During the evaluation, remember that sources of support the student or parent receives for legal dependents (whether children, other family members, or other individuals) can include money received from any source other than the student's parents.

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Scenario—One Parent Living Elsewhere

- Ava—Dependent student selected for verification
- Lives in U.S. with her dad
- Mom lives in Venezuela
- Parents are married (not separated)
- Dependent sibling reported on FAFSA

*Do both parents report income and assets on the FAFSA?
Do we include Ava's mother in household size on the FAFSA and in verification?*

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One Parent Living Elsewhere

- Yes and yes
- If dependent student's parents are married (i.e., not separated with intent of discontinuing marriage), both parents must:
 - > Provide income and asset information
 - > Be in household size, regardless of where parents actually reside
- Examples include living apart due to foreign residence, work, active duty military service, etc.

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Pop Quiz—Parent of Record

Can a student or school change the parent of record on the FAFSA? (check all that apply)

- Yes, if correcting an error when the wrong parent was reported on the FAFSA
- Yes, if the student switches living arrangements from year to year
- Yes, if the financial aid administrator is using professional judgment (PJ)
- No, never

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Changing Parent of Record

- Yes, but only if:
 - Student switched living arrangements between parents from one year to next before filing the upcoming award year FAFSA; or
 - Correcting error when wrong parent was reported on FAFSA
- Cannot change correctly filed parent of record using PJ

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Parent of Record—HEA 475(f)

1st Criterion

Include only the income and assets of the parent with whom the student resided for the greater portion of the 12-month period preceding the date of the application.

2nd Criterion

If the preceding criterion does not apply, include only the income and assets of the parent who provided the greater portion of the student's support for the 12-month period preceding the date of application.

3rd Criterion

If neither of the preceding criteria apply, include only the income and assets of the parent who provided the greater support during the most recent calendar year for which parental support was provided.

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Only Parent on FAFSA Dies After FAFSA Is Completed

- FAFSA correctly filed prior to mother's death
- New FAFSA not filed for student using father's information
- Mother would not be replaced by father on current award year's FAFSA
- Cannot replace parent of record on FAFSA in this scenario, not even using PJ

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Only Parent on FAFSA Dies After FAFSA Is Completed

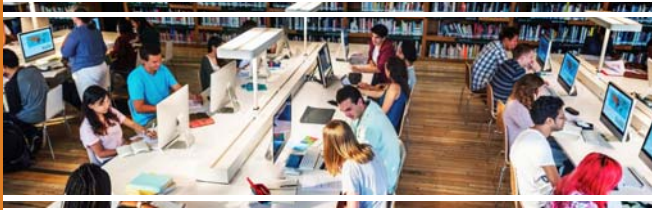
- Can waive verification documents from mother
- Verify only student's documentation
- Generally, must update household size at time of verification
 - Cannot remove parent of record from household size in this specific scenario
- Do not switch parent of record to father until next award year if student is living with father
- Could use PJ to exclude mother's income/assets and include father's income/assets, while mother remains parent of record

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Verification Signatures



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Acceptable Signatures

Wet signature on tax return, worksheet, or statement the student either mails or brings to the school

Wet signature on tax return, worksheet, or statement the student scans, or photographs and emails, faxes, texts, or uploads to the school


Electronic copy of tax return, worksheet, or statement the student signs with a stylus or finger and mails, emails, faxes, texts, or uploads to the school

Electronic copy of tax return, worksheet, or statement with an image of the student's wet signature attached to it and that the student mails, emails, faxes, texts, or uploads to the school

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Acceptable Signatures




Electronic signature process wherein the school authenticates the student's identity as a condition of electronically signing a document per in [GEN-01-06](#)

- Email rarely meets electronic signature requirements (but possible)
- Digitally signed PDF is only sufficient if it allows school to authenticate the student's identity per GEN-01-06
- Questions go to school's information technology (IT) department or legal counsel
 - > NASFAA and ED do not approve electronic signature processes

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Deadlines and Late Verification



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Scenario—Late Verification and Late Disbursements

- Janine attends and completes 2022-23 fall and spring semesters
 - > Not attending summer
- School receives valid ISIR while Janine is still enrolled in spring semester that ends on May 5
- Janine submits verification documents after spring semester ends, but within 120-day deadline for completing verification
- Verification corrections are necessary

Can the school make a late disbursement if verification is completed within the extra 120-day timeframe?

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Scenario—Late Verification and Late Disbursements

- Able to pay student according to eligibility for both fall and spring semesters
- Multiple deadlines must be met in order to make a late disbursement
 - > Verification documents
 - > Valid ISIR or Student Aid Report (SAR)
 - > Late disbursement
- See [June 1, 2022 Federal Register](#)

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Scenario—Late Verification and Late Disbursements

Student must submit verification documents by **earlier of:**

- 120 days after student's last date of enrollment for award year; or
- September 16, 2023

The diagram shows a horizontal timeline starting at 'spring' with a date of 5/5/23. A blue box labeled 'Verification documents submitted' spans from 5/5/23 to a point marked '120 days'. Further to the right, a vertical line marks '9/16/23', and another vertical line marks '180 days'.

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Scenario—Late Verification and Late Disbursements

Complete verification and get valid ISIR/SAR by **earlier of**:

- 180 days after date student ceased enrollment for award year; or
- September 16, 2023

The diagram shows a horizontal timeline starting at 'spring' (5/5/23). A blue bar labeled 'Verification documents submitted' extends to the 120-day mark. An orange bar labeled 'Valid ISIR from CPS or valid SAR from student' extends to the 180-day mark. A vertical line marks the date 9/16/23, which occurs before the 180-day deadline.

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Scenario—Late Verification and Late Disbursements

Late disbursement must be made before 180 days after the student ceased enrollment for award year (or dropped below half-time for Direct Loans)

The diagram shows a horizontal timeline starting at 'spring' (5/5/23). A blue bar labeled 'Verification documents submitted' extends to the 120-day mark. An orange bar labeled 'Valid ISIR from CPS valid SAR from student' extends to the 180-day mark. A green bar labeled 'Late disbursement must be made' extends from the start to the 180-day mark. A vertical line marks the date 9/16/23, which occurs before the 180-day deadline.

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Late Verification While Still Enrolled and Retroactive Payments

- Other late disbursement rules apply (e.g., withdrawals)
- See 34 CFR 668.164(j)
- AskRegs Knowledgebase Q&A, *Can We Make a Late Disbursement?*
- AskRegs Knowledgebase Q&A, *What Is the Difference Between a Retroactive Disbursement and a Late Disbursement?*

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NASFAA's Webinar Series Verification 2023-24 (Extended Edition)


Presented October 26, 2022

Retroactive vs. Late Disbursement



Retroactive Disbursement

- Made while student is still enrolled for award year (including attached summer)



Late Disbursement

- Made after student is no longer enrolled for award year (or below half time for Direct Loan)

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COVID-19 Verification Flexibilities



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COVID-19 Flexibilities

COVID-19 Title IV Flexibilities and Waivers as of January 15, 2021.

COVID-19 Relief/Flexibility	Timeframe Applicable	Citation
Verification: <ul style="list-style-type: none"> Permits various flexibilities with VA/VS documentation Waives signature requirements where no responsible parent can be found Flexibilities in verification of non-filing and obtaining duplicate W-2 forms from IRS Institution may use documentation of HS completion if has already obtained for VA and VS, and may accept a signed, dated statement from the applicant attesting to completion of high school 	Applicable through the end of the payment period that begins after the date on which the Federally declared national emergency related to COVID-19 is rescinded. Applies to any award year for which verification is being performed during that timeframe.	April 3, 2020, Electronic Announcement May 15, 2020, Electronic Announcement July 9, 2020, Electronic Announcement August 21, 2020, Electronic Announcement December 11, 2020, Federal Register Notice

Initial flexibilities were announced in the April 3, 2020, Electronic Announcement. High school completion flexibilities were discussed in the May 15, 2020, Electronic Announcement. Flexibilities related to signature requirements and W-2 forms were announced in the July 9, 2020, Electronic Announcement. We further clarified the period of eligibility in the August 21, 2020, Electronic Announcement.

Finally, the December 11, 2020, Federal Register (HEROES) Notice extended verification flexibility where a parental signature cannot be obtained. All verification flexibilities will conform to the applicable timeframe indicated.

[January 15, 2021 Electronic Announcement](#)

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COVID-19 Verification Flexibilities

- Suspension of in-person requirement for identity and Statement of Educational Purpose
 - > Allows electronic submission to school
- Acceptance of expired identification if expired after March 1, 2020
- Waiver of dependent student's parent's signed statement if unable to provide one
- Self-certification of high school completion
- W-2 alternatives
- Electronic submission of all verification documents

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Verification Flexibilities—Example

Spring 2023
COVID-19
Emergency Ends

2022-23 & 2023-24
Verifications
Being Completed

Summer 2023
Flexibilities Expire
at End of Summer
Payment Period

Flexibilities apply to all verifications for any award year being completed through end of Summer 2023

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Identity and Statement of Educational Purpose Flexibilities

Are there conditions that qualify a student or school for the COVID-19 identity and Statement of Educational Purpose flexibility?

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Identity and Statement of Educational Purpose Flexibilities

- Yes
- “For those [students] in verification groups V4 or V5, the flexibilities listed below apply **if the institution is unable to receive the required documents in person or by mail** (e.g., qualified staff are not on campus to complete this task or students are not able to mail documents). These flexibilities also apply if the applicant or student is **unable to provide the required documents in person or cannot provide notarized documents by mail.**”

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▶ Additional Resources



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Additional Resources

- Application and Verification Guide (AVG) in *FSA Handbook*
> <https://fsapartners.ed.gov/knowledge-center/fsa-handbook>
- ED's Program Integrity Q&A Website
> <https://www2.ed.gov/policy/highered/req/heardemaking/2009/verification.html>
- AskRegs Knowledgebase
> <https://askregs.nasfaa.org/>
- IRS Publication 17
> <https://www.irs.gov/forms-pubs/about-publication-17>
- Tax Filing Status Decision Tree
> <https://askregs.nasfaa.org/resources> (and webinar handout)

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Why Your Financial Aid Office
Needs an Operational Calendar**
November 2, 2022
2:00 p.m. ET

**Cash Management: Late Versus
Retroactive Disbursement**
November 16, 2022
2:00 p.m. ET




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Next Online Course:

Satisfactory Academic Progress – January 9, 2023

Registration Now Open For 2022-23:

Fundamentals of Student Financial Aid – January 2023 – 1/10/23
Verification 2023-24 – 2/13/23
Return of Title IV Funds – March 2023 – 3/14/23
Administrative Capability – 4/17/23
Cost of Attendance – 5/16/23
Fundamentals of Student Financial Aid – July 2023 – 7/11/23



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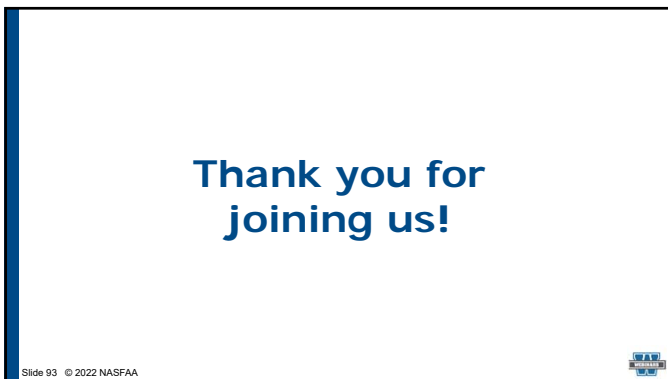
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DEPARTMENT OF EDUCATION

Free Application for Federal Student Aid (FAFSA®) Information to be Verified for the 2023–2024 Award Year

AGENCY: Office of Postsecondary Education, Department of Education.
ACTION: Notice.

SUMMARY: For each award year, the Secretary publishes in the **Federal Register** a notice announcing the FAFSA information that an institution and an applicant may be required to verify, as well as the acceptable documentation for verifying FAFSA information. This is the notice for the 2023–2024 award year, Assistance Listing Numbers 84.007, 84.033, 84.063, and 84.268.

FOR FURTHER INFORMATION CONTACT: Vanessa Gomez, U.S. Department of Education, 400 Maryland Avenue SW, Room 2C179, Washington, DC 20202. Telephone: (202) 453–6708. Email: Vanessa.Gomez@ed.gov.

If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7–1–1.

SUPPLEMENTARY INFORMATION: If the Secretary selects an applicant for verification, the applicant’s Institutional Student Information Record (ISIR) includes flags that indicate (1) that the

applicant has been selected by the Secretary for verification and (2) the Verification Tracking Group (VTG) in which the applicant has been placed. The VTG indicates which FAFSA information needs to be verified for the applicant and, if appropriate, for the applicant’s parent(s) or spouse. The Student Aid Report (SAR) provided to the applicant will indicate that the applicant’s FAFSA information has been selected for verification and direct the applicant to contact the institution for further instructions for completing the verification process.

To help institutions and applicants deal with the challenges resulting from the novel coronavirus disease (COVID–19) pandemic, the Secretary has provided flexibilities to the verification regulations through the end of the first payment period that begins after the date that the COVID–19 national emergency is rescinded.

The following chart lists, for the 2023–2024 award year, the FAFSA information that an institution and an applicant and, if appropriate, the applicant’s parent(s) or spouse may be required to verify under 34 CFR 668.56. The chart also lists the acceptable documentation that must, under § 668.57, be provided to an institution for that information to be verified.

FAFSA information	Acceptable documentation
<p><i>Income information for tax filers:</i></p> <ul style="list-style-type: none"> a. Adjusted Gross Income (AGI) b. U.S. Income Tax Paid c. Untaxed Portions of IRA Distributions and Pensions d. IRA Deductions and Payments e. Tax Exempt Interest Income f. Education Credits 	<ul style="list-style-type: none"> (1) 2021 tax account information of the tax filer that the Secretary has identified as having been obtained from the Internal Revenue Service (IRS) through the IRS Data Retrieval Tool and that has not been changed after the information was obtained from the IRS; (2) A transcript¹ obtained at no cost from the IRS or other relevant tax authority of a U.S. territory (Guam, American Samoa, the U.S. Virgin Islands) or commonwealth (Puerto Rico and the Northern Mariana Islands), or a foreign government, that lists 2021 tax account information of the tax filer; or (3) A copy of the income tax return¹ and the applicable schedules¹ that were filed with the IRS or other relevant tax authority of a U.S. territory, or a foreign government that lists 2021 tax account information of the tax filer.
<p><i>Income information for tax filers with special circumstances:</i></p> <ul style="list-style-type: none"> a. Adjusted Gross Income (AGI) b. U.S. Income Tax Paid c. Untaxed Portions of IRA Distributions and Pensions d. IRA Deductions and Payments e. Tax Exempt Interest Income f. Education Credits 	<ul style="list-style-type: none"> (1) For a student, or the parent(s) of a dependent student, who filed a 2021 joint income tax return and whose income is used in the calculation of the applicant’s expected family contribution and who at the time the FAFSA was completed was separated, divorced, widowed, or married to someone other than the individual included on the 2021 joint income tax return— <ul style="list-style-type: none"> (a) A transcript obtained from the IRS or other relevant tax authority that lists 2021 tax account information of the tax filer(s); or (b) A copy of the income tax return and the applicable schedules that were filed with the IRS or other relevant tax authority that lists 2021 tax account information of the tax filer(s); and (c) A copy of IRS Form W–2² for each source of 2021 employment income received or an equivalent document.²

FAFSA information	Acceptable documentation
	<p>(2) For an individual who is required to file a 2021 IRS income tax return and has been granted a filing extension by the IRS beyond the automatic six-month extension for tax year 2021—</p> <ul style="list-style-type: none"> (a) A copy of the IRS’s approval of an extension beyond the automatic six-month extension for tax year 2021;³ (b) Verification of non-filing⁴ from the IRS dated on or after October 1, 2022; (c) A copy of IRS Form W–2² for each source of 2021 employment income received or an equivalent document;² and (d) If self-employed, a signed statement certifying the amount of AGI and U.S. income tax paid for tax year 2021. <p><i>Note:</i> An institution may require that, after the income tax return is filed, an individual granted a filing extension beyond the automatic 6-month extension submit tax information using the IRS Data Retrieval Tool, by obtaining a transcript from the IRS, or by submitting a copy of the income tax return and the applicable schedules that were filed with the IRS that lists 2021 tax account information. When an institution receives such information, it must be used to reverify the income and tax information reported on the FAFSA.</p> <p>(3) For an individual who was the victim of IRS tax-related identity theft—</p> <ul style="list-style-type: none"> (a) A Tax Return DataBase View (TRDBV) transcript¹ obtained from the IRS; and (b) A statement signed and dated by the tax filer indicating that he or she was a victim of IRS tax-related identity theft and that the IRS has been made aware of the tax-related identity theft. <p><i>Note:</i> Tax filers may inform the IRS of the tax-related identity theft and obtain a TRDBV transcript by calling the IRS’s Identity Protection Specialized Unit (IPSU) at 1–800–908–4490. Unless the institution has reason to suspect the authenticity of the TRDBV transcript provided by the IRS, a signature or stamp or any other validation from the IRS is not needed.</p> <p>(4) For an individual who filed an amended income tax return with the IRS, a signed copy of the IRS Form 1040X that was filed with the IRS for tax year 2021 or documentation from the IRS that include the change(s) made to the tax filer’s 2021 tax information, in addition to one of the following—</p> <ul style="list-style-type: none"> (a) IRS Data Retrieval Tool information on an ISIR record with all tax information from the original 2021 income tax return; (b) A transcript obtained from the IRS that lists 2021 tax account information of the tax filer(s); or (c) A signed copy of the 2021 IRS Form 1040 and the applicable schedules that were filed with the IRS.
<p><i>Income information for non-tax filers:</i> Income earned from work</p>	<p>For an individual who has not filed and, under IRS or other relevant tax authority rules (e.g., the Republic of the Marshall Islands, the Republic of Palau, the Federated States of Micronesia, a U.S. territory or commonwealth or a foreign government), is not required to file a 2021 income tax return—</p>
	<p>(1) A signed statement certifying—</p> <ul style="list-style-type: none"> (a) That the individual has not filed and is not required to file a 2021 income tax return; and (b) The sources of 2021 income earned from work and the amount of income from each source; <p>(2) A copy of IRS Form W–2² for each source of 2021 employment income received or an equivalent document²; and</p> <p>(3) Except for dependent students, verification of non-filing⁴ from the IRS or other relevant tax authority dated on or after October 1, 2022.</p>
<p>Number of Household Members</p>	<p>A statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant’s parents, that lists the name and age of each household member for the 2023–2024 award year and the relationship of that household member to the applicant.</p> <p><i>Note:</i> Verification of number of household members is not required if—</p> <ul style="list-style-type: none"> • For a dependent student, the household size indicated on the ISIR is two and the parent is single, separated, divorced, or widowed, or the household size indicated on the ISIR is three if the parents are married or unmarried and living together; or • For an independent student, the household size indicated on the ISIR is one and the applicant is single, separated, divorced, or widowed, or the household size indicated on the ISIR is two if the applicant is married.

FAFSA information	Acceptable documentation
<p>Number in College</p>	<p>(1) A statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents listing the name and age of each household member, excluding the parents, who is or will be attending an eligible postsecondary educational institution as at least a half-time student in the 2023–2024 award year in a program that leads to a degree or certificate and the name of that educational institution.</p> <p>(2) If an institution has reason to believe that the signed statement provided by the applicant regarding the number of household members enrolled in eligible postsecondary institutions is inaccurate, the institution must obtain documentation from each institution named by the applicant that the household member in question is, or will be, attending on at least a half-time basis unless—</p> <p>(a) The applicant's institution determines that such documentation is not available because the household member in question has not yet registered at the institution the household member plans to attend; or</p> <p>(b) The institution has documentation indicating that the household member in question will be attending the same institution as the applicant.</p> <p><i>Note:</i> Verification of the number of household members in college is not required if the number in college indicated on the ISIR is "1."</p>
<p>Identity/Statement of Educational Purpose</p>	<p>(1) An applicant must appear in person and present the following documentation to an institutionally authorized individual to verify the applicant's identity:</p> <p>(a) An unexpired valid government-issued photo identification⁵ such as, but not limited to, a driver's license, non-driver's identification card, other State-issued identification, or U.S. passport. The institution must maintain an annotated copy of the unexpired valid government-issued photo identification that includes—</p> <p>i. The date the identification was presented; and</p> <p>ii. The name of the institutionally authorized individual who reviewed the identification; and</p> <p>(b) A signed statement using the exact language as follows, except that the student's identification number is optional if collected elsewhere on the same page as the statement:</p> <p>Statement of Educational Purpose</p> <p>I certify that I _____ am (Print Student's Name)</p> <p>the individual signing this Statement of Educational Purpose and that the Federal student financial assistance I may receive will only be used for educational purposes and to pay the cost of attending _____ for 2023–2024. (Name of Postsecondary Educational Institution)</p> <p>_____ (Student's Signature) _____ (Date)</p> <p>_____ (Student's ID Number)</p> <p>(2) If an institution determines that an applicant is unable to appear in person to present an unexpired valid government-issued photo identification and execute the Statement of Educational Purpose, the applicant must provide the institution with—</p> <p>(a) A copy of an unexpired valid government-issued photo identification,⁵ such as, but not limited to, a driver's license, non-driver's identification card, other State-issued identification, or U.S. passport that is acknowledged in a notary statement or that is presented to a notary; and</p> <p>(b) An original notarized statement signed by the applicant using the exact language as follows, except that the student's identification number is optional if collected elsewhere on the same page as the statement:</p> <p>Statement of Educational Purpose</p> <p>I certify that I _____ am (Print Student's Name)</p> <p>the individual signing this Statement of Educational Purpose and that the Federal student financial assistance I may receive will only be used for educational purposes and to pay the cost of attending _____ for 2023–2024. (Name of Postsecondary Educational Institution)</p> <p>_____ (Student's Signature) _____ (Date)</p>

FAFSA information	Acceptable documentation
	(Student's ID Number)

¹ This footnote applies, where applicable, whenever an income tax return, the applicable schedules, or transcript is mentioned in the above chart.

The copy of the 2021 income tax return must include the signature of the tax filer, or one of the filers of a joint income tax return, or the signed, stamped, typed, or printed name and address of the preparer of the income tax return and the preparer's Social Security number, Employer Identification Number, or Preparer Tax Identification Number.

For a tax filer who filed an income tax return other than an IRS form, such as a foreign or Puerto Rican tax form, the institution must use the income information (converted to U.S. dollars) from the lines of that form that correspond most closely to the income information reported on a U.S. income tax return.

An individual who did not retain a copy of his or her 2021 tax account information, and for whom that information cannot be located by the IRS or other relevant tax authority, must submit to the institution—

- (a) Copies of all IRS Form W-2s for each source of 2021 employment income or equivalent documents; or
- (b) If the individual is self-employed or filed an income tax return with a government of a U.S. territory or commonwealth or a foreign government, a signed statement certifying the amount of AGI and income taxes paid for tax year 2021; and
- (c) Documentation from the IRS or other relevant tax authority that indicates the individual's 2021 tax account information cannot be located; and
- (d) A signed statement that indicates that the individual did not retain a copy of his or her 2021 tax account information.

If an individual who was the victim of IRS tax-related identity theft is unable to obtain a TRDBV, the institution may accept an equivalent document provided by the IRS or a copy of the signed 2021 income tax return the individual filed with the IRS.

² An individual who is required to submit an IRS Form W-2 or an equivalent document but did not maintain a copy should request a duplicate from the employer who issued the original or from the government agency that issued the equivalent document. If the individual is unable to obtain a duplicate W-2 or an equivalent document in a timely manner, the institution may permit that individual to provide a signed statement, in accordance with 34 CFR 668.57(a)(6), that includes—

- (a) The amount of income earned from work;
- (b) The source of that income; and
- (c) The reason why the IRS Form W-2, or an equivalent document, is not available in a timely manner.

³ For an individual who was called up for active duty or for qualifying National Guard duty during a war or other military operation or national emergency, an institution must accept a statement from the individual certifying that he or she has not filed an income tax return or a request for a filing extension because of that service.

⁴ If an individual is unable to obtain verification of non-filing from the IRS or other relevant tax authority and, based upon the institution's determination, it has no reason to question the student's or family's good-faith effort to obtain the required documentation, the institution may accept a signed statement certifying that the individual attempted to obtain the verification of non-filing from the IRS or other relevant tax authority and was unable to obtain the required documentation.

For IRS extension filers, the signed statement must also indicate that the individual has not filed a 2021 income tax return and list the sources of any 2021 income, and the amount of income from each source.

Since individuals without a Social Security number, an Individual Taxpayer Identification Number, or an Employer Identification Number are unable to obtain a verification of non-filing from the IRS, these individuals whose income is below the IRS filing threshold must submit to the institution a signed and dated statement—

- (a) Certifying that the individual(s) does not have a Social Security number, an Individual Taxpayer Identification Number, or an Employer Identification Number; and
- (b) Listing the sources and amounts of earnings, other income, and resources that supported the individual(s) for the 2021 tax year.

⁵ An unexpired valid government-issued photo identification is one issued by the U.S. government, any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, a federally recognized American Indian and Alaska Native Tribe, American Samoa, Guam, the Virgin Islands, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, or the Republic of Palau.

Verification Requirements for Individuals Who Are Eligible for an Auto-Zero Expected Family Contribution (EFC)

Only the following FAFSA/ISIR information must be verified:

- For dependent students—
 - The parents' AGI if the parents were tax filers;
 - The parents' income earned from work if the parents were non-tax filers; and
 - The student's identity/statement of educational purpose, if required.
- For independent students—

- The student's and spouse's AGI if they were tax filers;
 - The student's and spouse's income earned from work if they were non-tax filers;
 - The student's identity/statement of educational purpose, if required; and
 - The number of household members to determine if the independent student has one or more dependents other than a spouse.
- Note:* Verification of non-filing⁴ from the IRS (or other relevant tax authority, if applicable) dated on or after October 1, 2022, must be provided for (1)

independent students (and spouses, if applicable) and parents of dependent students who did not file and are not required to file a 2021 income tax return, and (2) individuals who are required to file a 2021 IRS income tax return but have not filed because they have been granted a tax filing extension by the IRS beyond the automatic 6-month extension for the 2021 tax year.

The individual FAFSA items that an applicant must verify are based upon the Verification Tracking Group to which the applicant is assigned as outlined in the following chart.

Verification tracking flag	Verification tracking group name	FAFSA information required to be verified
V1	Standard Verification Group	<p><i>Tax Filers:</i></p> <ul style="list-style-type: none"> • Adjusted Gross Income. • U.S. Income Tax Paid. • Untaxed Portions of IRA Distributions and Pensions. • IRA Deductions and Payments. • Tax Exempt Interest Income. • Education Tax Credits. <p><i>Non-Tax Filers:</i></p> <ul style="list-style-type: none"> • Income Earned from Work.

Verification tracking flag	Verification tracking group name	FAFSA information required to be verified
V2	Reserved	<i>Tax Filers and Non-Tax Filers:</i> <ul style="list-style-type: none"> • Number of Household Members. • Number in College.
V3	Reserved	N/A.
V4	Custom Verification Group	N/A.
V5	Aggregate Verification Group	<ul style="list-style-type: none"> • Identity/Statement of Educational Purpose. <i>Tax Filers:</i> <ul style="list-style-type: none"> • Adjusted Gross Income. • U.S. Income Tax Paid. • Untaxed Portions of IRA Distributions and Pensions. • IRA Deductions and Payments. • Tax Exempt Interest Income. • Education Tax Credits. <i>Non-Tax Filers:</i> <ul style="list-style-type: none"> • Income Earned from Work. <i>Tax Filers and Non-Tax Filers:</i> <ul style="list-style-type: none"> • Number of Household Members. • Number in College. • Identity/Statement of Educational Purpose.
V6	Reserved	N/A.

Other Sources for Detailed Information

We provide a more detailed discussion on the verification process in the following resources that will be available on the Knowledge Center web page at <https://fsapartners.ed.gov/knowledge-center>:

- 2023–2024 *Application and Verification Guide*.
- 2023–2024 *ISIR Guide*.
- 2023–2024 *SAR Comment Codes and Text*.
- 2023–2024 *COD Technical Reference*.

• Program Integrity Information—Questions and Answers on Verification at www2.ed.gov/policy/highered/reg/hearulemaking/2009/verification.html.

Accessible Format: On request to the program contact person listed under **FOR FURTHER INFORMATION CONTACT**,

individuals with disabilities can obtain this document in an accessible format. The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3 file, braille, large print, audiotape, or compact disc or other accessible format.

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Program Authority: 20 U.S.C. 1070a, 1070b–1070b–4, 1087a–1087j, and 20 U.S.C. 1087–51–1087–58.

Annamarie Weisman,

Deputy Assistant Secretary for Policy, Planning, and Innovation, Office of Postsecondary Education.

[FR Doc. 2022–14511 Filed 7–7–22; 8:45 am]

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Federal Student Aid

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Published on <https://fsapartners.ed.gov/knowledge-center/library/dear-colleague-letters/2022-07-08/2023-2024-award-year-fafsa-information-be-verified-and-acceptable-documentation>

PUBLICATION DATE: July 08, 2022

DCL ID: GEN-22-09

SUBJECT: 2023–2024 Award Year: FAFSA Information to be Verified and Acceptable Documentation

SUMMARY: This letter provides information that supplements the 2023–2024 award year verification information provided in the Federal Register notice published on July 8, 2022.

Dear Colleague:

On July 8, 2022, we published a [Federal Register notice \(Vol. 87, No. 130 p. 40826\)](#) [↗](#) announcing the 2023–2024 *Free Application for Federal Student Aid* (FAFSA) verification items for applicants selected by the Department as well as the acceptable documentation for those items. As specified in the *Federal Register* notice, the 2023-2024 Verification Tracking Groups, FAFSA items that may be verified, and the acceptable documentation for those items are the same as those in the 2022-2023 award year. In addition, the [Electronic Announcement \(EA\)](#) [↗](#) published on January 15, 2021, provides the COVID-19 flexibilities and waivers relating to verification. The COVID-19 flexibilities are intended to be utilized only when necessary due to an inability of an applicant to meet normal verification requirements due to circumstances related to COVID-19. Any additional flexibilities will be announced in a future publication.

Confined or Incarcerated Students

The Consolidated Appropriations Act, 2021 added section 484(t) to the Higher Education Act of 1965, as amended (HEA) to formally establish Pell Grant eligibility for confined or incarcerated students, as long as they are enrolled in a prison education program as defined under the HEA. The Department is currently in the process of establishing regulations to implement the statutory requirements. We anticipate that the regulations will be effective July 1, 2023.

For the 2023-24 award year, a confined or incarcerated student as indicated through the new incarcerated applicant flag will only be required to verify their identity and statement of educational purpose. This means incarcerated students selected for Verification Tracking Group V4 and V5 will only be required to verify their identity and submit a statement of educational purpose. In addition, institutions are not required to verify a confined or incarcerated student selected under Verification Tracking Flag “V1.”

For more information on how the Department will update our systems to account for confined or incarcerated student enrollment please see the Summary of Changes to the Application System (SCAPS) Guide for the 2023-24 award year once available in the [Knowledge Center](#).

Suggested Verification Text

In APPENDIX A, we provide the suggested text for each of the 2023–2024 verification items in the July 8, 2022, *Federal Register* notice. While use by an institution of the suggested text fulfills the regulatory verification requirements, institutions are not required to use the Department’s suggested text and formats, except as noted below. Instead, institutions may develop and use their own text, forms, documents, statements, and certifications that are specific to the items required to be verified for a particular student or group of students. The one exception is that institutions must use the exact language in the “Statement of Educational Purpose” in APPENDIX A for students who are placed in Verification Tracking Groups V4 or V5.

We suggest that each page of an institutionally developed verification document include appropriate headings and numbering that identify the item(s) being verified. Institutions should ensure that the verification document collects the student’s name, ID number, and other identifying information, and that each page is identified as belonging to that student. Also, institutions may have difficulty matching the tax account information with the student because the last names may be different or because portions of the tax filer’s identifiers are redacted. Therefore, we recommend that institutions advise students to write their own name on the tax information prior to submitting it to the institution. The verification document should include any special instructions necessary so that students will know when and how documents are to be submitted to the institution. Institutions are reminded that documentation obtained as part of the verification process must be maintained at the institution for at least the required Title IV record retention period as outlined in Volume 2 of the Federal Student Aid Handbook.

Changes for the 2024-2025 Award Year and Beyond

The Department is currently working on developing guidance and policy for potential updates that may come with the significant changes in the FUTURE Act and FAFSA Simplification Act. We will consider what adjustments, if any, need to be made to verification and inform institutions of any changes.

We thank institutions for their cooperation and continued role in safeguarding the integrity of the Title IV programs and in preventing improper payments.

Sincerely,

Annamarie Weisman,
Deputy Assistant Secretary for Policy, Planning, and Innovation

Attachments

The Department of Education strives to make all content accessible to everyone. While this document does not currently meet the standards of Section 508 of the Rehabilitation Act of 1973, as amended, Federal Student Aid is working to create an accessible version. If you need access to this document before the accessible version is available, please contact the Information Technology Accessibility Program Help Desk at ITAPSupport@ed.gov to help facilitate.

[2023-2024 Suggested Verification Text in PDF Format, 307KB, 13 Pages](#)



2023-24 Verification Tracking Groups

For each Verification Tracking Group, information items that must be verified are those that are not shaded in the chart below.

Information That Must Be Verified	V1— Standard Verification Tracking Group	V4—Custom Verification Tracking Group	V5— Aggregate Verification Tracking Group
Income Information: Tax Filers			
• Adjusted gross income (AGI)	✓		✓
• U.S. income tax paid	✓		✓
• Untaxed portions of Individual Retirement Arrangement (or Individual Retirement Account, IRA), pension, and annuity distributions (withdrawals)	✓		✓
• IRA deductions and payments	✓		✓
• Tax-exempt interest income	✓		✓
• Education tax credits (American Opportunity Tax Credit and Lifetime Learning Tax Credit)	✓		✓
Income Information: Nontax Filers			
• Income earned from work	✓		✓
Number of Household Members	✓		✓
Number of Household Members in College	✓		✓
Identity/Statement of Educational Purpose		✓	✓

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Documents Acceptable for Completing Verification

The following chart details the verification documentation requirements related to the various data elements that may be selected for verification within one or multiple verification tracking groups for the 2023-24 award year. The specified tax year is 2021 when completing verification for the 2023-24 award year. Refer to footnote 1 for additional details regarding acceptable signatures on verification documents.

Use of the terms “and” and “or” is intentional throughout this chart. If, for example, there is a list of documents using “and,” then **all** of the listed documents are required for verification. Exceptions are specifically noted.

Verification Waiver: For confined and incarcerated students, Dear Colleague Letter GEN-22-09 waives verification of all FAFSA information, except for identity and Statement of Educational Purpose in verification tracking groups V4 and V5. However, all documents and subsequent ISIRs received by the school still must be reviewed for conflicting information, which must be resolved under the administrative capability requirements in 34 CFR 668.16(f).

Data Element	Verification Document	Signature Requirement ¹	Comment
Adjusted Gross Income (AGI)—Tax Filers	Unaltered information obtained through Internal Revenue Service Data Retrieval Tool (IRS DRT) ²	Not applicable	<ul style="list-style-type: none"> • If student, spouse, or parent alters data element after transfer from the IRS, a tax transcript is required • IRS Request Flag “02” or IRS Data Field Flag “1” indicates there is unaltered tax data • IRS Request Flag other than “02” or IRS Data Field Flag other than “1” means tax transcript or signed copy of tax return with applicable schedules is required • See NASFAA’s <i>IRS Data Retrieval Tool Decision Tree</i> for help determining when unaltered tax data with IRS Data Field Flag “1” can be used to complete verification²
	IRS Tax Return Transcript that lists tax account information	Taxpayer signature encouraged but not required	<ul style="list-style-type: none"> • To request a copy of an IRS Tax Return Transcript, tax filer may: <ul style="list-style-type: none"> ➤ Use the “Get Transcript Online” tool on the IRS website to view, print, or download a copy in real time as a Portable Document Format (PDF) file, which may be submitted to the school; ➤ Use the “Get Transcript by Mail” option on the IRS website to submit a transcript request online and receive the transcript by mail to the tax filer’s IRS address of record within 5 to 10 calendar days;

Data Element	Verification Document	Signature Requirement ¹	Comment
Adjusted Gross Income (AGI)—Tax Filers (continued)			<ul style="list-style-type: none"> ➤ Call 1.800.908.9946 to receive the transcript by mail to the tax filer's IRS address of record within 5 to 10 calendar days; ➤ Mail or fax a paper request using IRS Form 4506-T or 4506T-EZ to have the transcript mailed to the tax filer's IRS address of record; or ➤ Obtain an IRS transcript from an Income Verification Express Service (IVES) participant without passing the transcript request fee on to the student or parent • IRS no longer: <ul style="list-style-type: none"> ➤ Faxes tax transcripts to a tax filer or a third party on the tax filer's behalf (e.g., to the school or its third-party servicer performing verification); nor ➤ Mails tax transcripts to a third party on the tax filer's behalf (e.g., to the school or its third-party servicer performing verification) <ul style="list-style-type: none"> ◆ IVES still can be used to request tax transcripts directly to school or third party
	Acceptable Alternative IRS Tax Transcripts: <ul style="list-style-type: none"> • IRS Record of Account Transcript; • Return Transcript for Taxpayer (RTFTP); • Tax Return DataBase View (TRDBV) transcript; or • Other IRS tax transcript that includes all of the income and tax information required to be verified <p>Note: IRS Tax Account Transcript or Information Returns Processing Transcript Request—Wages (IRPTR-W) alone are not acceptable for federal verification</p>	Taxpayer signature encouraged but not required	<ul style="list-style-type: none"> • If tax transcript does not contain all information needed to complete verification, school must request additional documents • TRDBV is required to complete verification for individuals who are identified by the IRS as victims of IRS-related identity theft <ul style="list-style-type: none"> ➤ See Special Considerations and Alternative Documentation for Limited Circumstances Only section below for more information on identity theft

Data Element	Verification Document	Signature Requirement ¹	Comment
<p>Adjusted Gross Income (AGI)—Tax Filers (continued)</p>	<p>Copy of tax return and applicable schedules that were filed with the IRS or other relevant tax authority</p> <ul style="list-style-type: none"> • Only need pages of the tax return and schedules that include the data elements necessary to complete verification, as well as the necessary signature • For the IRS, these include only: <ul style="list-style-type: none"> ➤ First two pages of IRS Form 1040, 1040-SR, or 1040-NR (i.e., back and front of the 1040 itself; and ➤ Schedules 1, 2, and 3 <ul style="list-style-type: none"> ◆ Do not need other schedules or forms unless needed to resolve conflicting information or it is school’s policy to collect them • Can accept copies printed from tax preparation software if signed as required 	<ul style="list-style-type: none"> • Taxpayer signature or tax preparer information required on copy of tax return (only 1 signature required if jointly filed) • Signature not required on schedules 	<ul style="list-style-type: none"> • If completed by a tax preparer or tax professional, under 34 CFR 668.57(a)(7), school can accept a copy of the tax return that: <ul style="list-style-type: none"> ➤ Includes at least the last 4 digits of the tax preparer’s Social Security Number (SSN), Employer Identification Number (EIN), or Preparer Tax Identification Number (PTIN); and ➤ Has been signed, stamped, typed, or printed with the name and address of the preparer <ul style="list-style-type: none"> ◆ Tax return simply stamped “H&R Block”, for example, is not acceptable ◆ Must contain above information necessary to identify the person who actually prepared the return • 1040 schedules are only required up front for verification under the following circumstances: <ul style="list-style-type: none"> ➤ Schedule 1 if there is an amount in 1040 Line 10 (adjustments to income from Schedule 1, Line 26, such as IRA deductions) that is not blank and not zero; ➤ Schedule 2 if the amount in 1040 Line 17 is not zero; or ➤ Schedule 3 if the amount in 1040 Line 20 is not zero • Instances when a schedule was filed but a copy is not required for federal verification unless there is conflicting information: <ul style="list-style-type: none"> ➤ Schedule 1 if there is an amount in 1040 Line 8 (other income from Schedule 1, Line 10, such as business or farm income/loss) that is not blank and not zero*; ➤ Schedule 2 if there is an amount in 1040 Line 23 (from Schedule 2, Line 21); or ➤ Schedule 3 if there is an amount in 1040 Line 31 (from Schedule 3, Line 15).

Data Element	Verification Document	Signature Requirement ¹	Comment
Adjusted Gross Income (AGI)—Tax Filers (continued)	Foreign Tax Returns: <ul style="list-style-type: none"> • Transcript from relevant taxing authority listing tax account information for the tax year (only if it can be obtained at no cost); or • Copy of tax return and applicable schedules filed with the taxing authority 	<ul style="list-style-type: none"> • Taxpayer signature encouraged but not required on transcript • Taxpayer signature or tax preparer information required on copy of tax return (only 1 signature required if jointly filed) • Signature not required on schedules 	<ul style="list-style-type: none"> • Foreign income and tax data should be reported on FAFSA in U.S. dollars based on exchange rate at time FAFSA was signed • Use line items most closely corresponding to IRS 1040 tax return • If individual filed both a U.S. tax return and a foreign tax return, use only U.S. tax return for verification • If individual had foreign income earned from work (i.e., wage, business, or farm income), net income is reported as income earned from work and not as untaxed income on the FAFSA, even if the individual did not pay taxes on that income <ul style="list-style-type: none"> ➤ Any other foreign income that was not earned income and was not taxed is reported as untaxed income • Instead of taxpayer's signature on a copy of the tax return, the following is required for the tax preparer: <ul style="list-style-type: none"> ➤ Signed, stamped, typed, or printed name and address of the tax preparer; and ➤ SSN, EIN, or PTIN
	Puerto Rico, Northern Mariana Islands, Guam, American Samoa, or U.S. Virgin Islands Tax Returns: <ul style="list-style-type: none"> • Transcript from relevant taxing authority listing tax account information for the tax year (only if it can be obtained at no cost); or • Copy of tax return and applicable schedules filed with the taxing authority 	<ul style="list-style-type: none"> • Taxpayer signature encouraged but not required on transcript • Taxpayer signature required on copy of tax return (only 1 signature required if jointly filed) • Signature not required on schedules 	<ul style="list-style-type: none"> • Puerto Rico, Guam, American Samoa, and U.S. Virgin Islands income and tax data already reported in U.S. dollars • Use line items most closely corresponding to IRS 1040 tax return • If individual had income earned from work (i.e., wage, business, or farm income), net income is reported as income earned from work and not as untaxed income on the FAFSA, even if the individual did not pay taxes on that income <ul style="list-style-type: none"> ➤ Any other income that was not earned income and was not taxed is reported as untaxed income • Instead of taxpayer's signature on a copy of the tax return, the following is required for the tax preparer: <ul style="list-style-type: none"> ➤ Signed, stamped, typed, or printed name and address of the tax preparer; and ➤ SSN, EIN, or PTIN • Puerto Rico, Northern Mariana Islands, Guam, and U.S. Virgin Islands charge a fee for tax transcripts

Data Element	Verification Document	Signature Requirement ¹	Comment
Adjusted Gross Income (AGI)—Tax Filers (continued)	<i>Special Considerations and Alternative Documentation for Limited Circumstances Only:</i>		
	Automatic 6-Month Extension Period: <ul style="list-style-type: none"> • Data transferred using IRS DRT; • Tax Return Transcript or acceptable alternative tax transcript; or • Signed copy of tax return and applicable schedules that were filed with the IRS or other relevant tax authority 	<ul style="list-style-type: none"> • Taxpayer signature required on copy of tax return (only 1 signature required if jointly filed) • Signatures not required on tax transcripts or schedules 	<ul style="list-style-type: none"> • Individuals granted an automatic 6-month extension (until October 17, 2022) by the IRS for tax year 2021 can no longer use the alternative documentation listed below for tax extensions beyond automatic 6 months
Tax Extensions Beyond the Automatic 6-Month Extension Period: <ul style="list-style-type: none"> • IRS proof of unexpired extension granted beyond the 6-month automatic extension period; • Copy of W-2 form or equivalent document for each source of employment income received for the tax year; • If self-employed, a statement certifying the amount of AGI and taxes paid for the tax year; and • A copy of the IRS Verification of Nonfiling Letter (or alternative IRS document with acceptable messaging, as noted under “U.S. Individuals Not Required to File IRS Tax Returns” below), or equivalent confirmation of nonfiling status from non-U.S. taxing authority, dated on or after October 1, 2022 	<ul style="list-style-type: none"> • Signature required on self-employment statement • Signature not required on IRS and tax authority documents or W-2s 	<ul style="list-style-type: none"> • Proof of extension beyond 6 months may include IRS Form 2350, “Application for Extension of Time To File U.S. Income Tax Return,” if it indicates the extension was approved <ul style="list-style-type: none"> ➤ IRS Record of Account Transcript or any other IRS transcript would be acceptable documentation if it: <ul style="list-style-type: none"> ◆ Is dated after the automatic 6-month extension ends (e.g., after October 17, 2022 for the 2021 tax year); and ◆ Indicates an extension request was filed with the IRS (the appearance of the extension on a tax transcript assumes it was approved) • If taxpayer is unable to submit a W-2 in a timely manner, school may accept an IRS Wage and Income Transcript (also called a Wage and Tax Statement) or a statement, signed by the taxpayer certifying: <ul style="list-style-type: none"> ➤ Amount of income earned from work; ➤ Source of income; and ➤ Reason why W-2 is unavailable in a timely manner • In instances of natural disaster when IRS automatically extends the tax filing deadline beyond October 17; <ul style="list-style-type: none"> ➤ Taxpayer may not have a copy of an IRS extension approval; ➤ School may accept a copy of the IRS notice that outlines the automatic deadline extension beyond October 17; and ➤ Taxpayer still must provide all other required documents listed on the left <ul style="list-style-type: none"> ◆ See IRS Tax Relief in Disaster Situations website at https://www.irs.gov/newsroom/tax-relief-in-disaster-situations 	

Data Element	Verification Document	Signature Requirement ¹	Comment
<p>Adjusted Gross Income (AGI)—Tax Filers (continued)</p>	<p>Tax Extensions Beyond the Automatic 6-Month Extension Period: (continued)</p> <ul style="list-style-type: none"> ➤ If the individual is unable to obtain verification or confirmation of nonfiling from IRS or tax authority, and the school has no reason to question the individual's good-faith effort to obtain one, the school may accept (along with documents listed above) a signed statement certifying the individual: <ul style="list-style-type: none"> ◆ Attempted to obtain the verification or confirmation of nonfiling and was unable to obtain it; ◆ Has not filed and is not required to file a tax return for the tax year; and ◆ Listed the sources and amounts from each source of any income earned from work during the tax year 		<ul style="list-style-type: none"> • Under the HEROES Act, for an individual called up for active duty or for qualifying National Guard duty during a war or other military operation or national emergency, instead of a copy of an unexpired IRS approval of an extension beyond the automatic 6-month extension, school must accept a statement (which does not have to be signed) from the individual certifying he or she has not filed a tax return, or a request for a filing extension because of that military service³ • Verification/confirmation of nonfiling is required from all nontax filers, including the dependent student, if he, she, or they filed an extension • When accepting a signed statement in place of a verification/confirmation of nonfiling: <ul style="list-style-type: none"> ➤ School alone determines whether the individual made a good-faith effort ➤ School must wait at least 10 business days from nonfiling request before accepting statement ➤ Statement must be signed on or after October 1, 2022 • School may choose to require applicant to submit tax information using the IRS DRT, a copy of the tax transcript, or a copy of the tax return with schedules <i>after</i> the tax return has been filed <ul style="list-style-type: none"> ➤ School must establish an institutional deadline consistent with verification deadlines published annually in the <i>Federal Register</i> ➤ If received, school must re-verify required data ➤ School must not delay verification until the final tax return is filed

Data Element	Verification Document	Signature Requirement ¹	Comment
Adjusted Gross Income (AGI)—Tax Filers (continued)	Amended Tax Returns: <ul style="list-style-type: none"> • Copy of IRS Form 1040-X filed with IRS or documentation from the IRS that includes the change(s) made to the tax filer’s 2021 tax information along with either: <ul style="list-style-type: none"> ➤ Unchanged IRS DRT data on ISIR with all tax information from the original tax return (i.e., ISIR with IRS Request Flag “02” or IRS Data Field Flag “1” for each data element required to be verified); ➤ Copy of IRS Tax Return Transcript or any other alternative IRS tax transcript containing all income and tax information from the original tax return required for verification; or ➤ Copy of tax return and applicable schedules filed with the IRS or other relevant tax authority 	<ul style="list-style-type: none"> • Taxpayer signature required on 1040-X and copy of tax return (only 1 signature required if jointly filed) • Signature not required on tax transcripts or schedules 	<ul style="list-style-type: none"> • Acceptable only if amended tax return is filed with IRS <ul style="list-style-type: none"> ➤ If IRS DRT is used and IRS records show the individual filed an amended tax return, the student’s Institutional Student Information Record (ISIR) will have IRS Request Flag “07” for the student, the dependent student’s parent, or both ➤ School determines from the ISIR which tax filer(s) must provide amended tax return documentation • If IRS internally corrected the tax return and the IRS Request Flag is “07,” there will be no 1040-X <ul style="list-style-type: none"> ➤ Instead of 1040-X, the school can accept an IRS notice or letter detailing the changes, along with: <ul style="list-style-type: none"> ◆ Unchanged IRS DRT data; ◆ Copy of the tax transcript; or ◆ Copy of the tax return with applicable schedules • Acceptable alternatives to complete verification in any case: <ul style="list-style-type: none"> ➤ Tax Account Transcript may be used in conjunction with a Tax Return Transcript without a 1040-X; or ➤ IRS Record of Account Transcript may be used by itself • IRS Request Flag “07” is potential conflicting information that must be resolved even if the student is not selected for verification and regardless of any verification waiver <ul style="list-style-type: none"> ➤ School chooses what documentation it accepts ➤ If later selected for verification, school must collect documentation required for federal verification

Data Element	Verification Document	Signature Requirement ¹	Comment
<p>Adjusted Gross Income (AGI)—Tax Filers (continued)</p>	<p>Separating Income on Joint Tax Returns</p> <ul style="list-style-type: none"> • Copy (as appropriate) of the applicant's, spouse's, or parent's: <ul style="list-style-type: none"> ➤ IRS Tax Return Transcript, acceptable alternative tax transcript, tax transcript from other relevant tax authority, or copy of the tax return with applicable schedules filed with the IRS or relevant tax authority that lists tax account information for the tax year; and ➤ W-2 or equivalent document from each source of employment, or ➤ If a W-2 is unavailable, or a self-employed individual does not have a W-2, a signed statement certifying the source and amount of earned income • School also may collect: <ul style="list-style-type: none"> ➤ Applicable tax schedules beyond IRS Schedules 1, 2, and 3—for example, Schedule C (business income or losses), Schedule D (capital gains or losses), Schedule E (rental real estate, royalties, partnerships, S corporations, trusts, etc.), and Schedule F (farm income)—to assign income to the appropriate tax filer; or ➤ Signed statement to confirm income split and income adjustments 	<ul style="list-style-type: none"> • Signature required for income certifications and copy of tax return • Signature not required on tax transcripts, W-2s, and schedules 	<ul style="list-style-type: none"> • Step 1: Collect documents listed on the left • Step 2: To determine the appropriate AGI, start with the income figure from the individual's W-2 and identify income from the joint return that represents the individual's personal income <ul style="list-style-type: none"> ➤ Income earned on jointly owned accounts, investments, businesses, or farms should be assessed at 50% ➤ Losses on jointly owned businesses, farms, or investments should be assessed at 50% ➤ If AGI listed on the joint return was adjusted (e.g., moving expenses, self-employment adjustments, etc.), reduce the individual's AGI by the amount or a proportion of the adjustment that applies to the individual • Step 3: To figure taxes paid on an individual's AGI, the institution may use either of the following methods: <ul style="list-style-type: none"> ➤ Tax Table Method (preferred): Institution uses the IRS Tax Table or Tax Rate Schedule for the appropriate year to calculate the amount of tax that would have been paid if a separate tax return had been filed using the tax filing status that would have applied if they had filed separately (e.g., single, head of household, widower); or ➤ Proportional Distribution Method: Institution determines the percentage of the joint AGI attributable to each individual, and then assesses the joint taxes paid at the same percentage

Data Element	Verification Document	Signature Requirement ¹	Comment
<p>Adjusted Gross Income (AGI)—Tax Filers (continued)</p>	<p>IRS Tax-Related Identity Theft</p> <ul style="list-style-type: none"> • Copy (as appropriate) of the student, spouse, or parent tax filer's: <ul style="list-style-type: none"> ➤ Tax Return DataBase View (TRDBV) transcript; and ➤ Signed and dated statement from the tax filer indicating he or she is a victim of IRS tax-related identity theft and that the IRS has been made aware of it • <u>Only</u> if the tax filer is unable to obtain the TRDBV, then the school may accept a: <ul style="list-style-type: none"> ➤ Tax Return Transcript or acceptable alternative tax transcript; or ➤ Signed copy of the tax return with applicable schedules as long as the school has no reason to doubt the identity of the tax filer; and ➤ Signed statement indicating the individual is a victim of IRS-tax related theft and that the IRS has been made aware of it 	<ul style="list-style-type: none"> • Taxpayer's signature required on written statement • Taxpayer signature or tax preparer information required on copy of tax return (only 1 signature required if jointly filed) • Signature not required on TRDBV unless school has reason to doubt its authenticity • Signature not required on other tax transcripts or tax schedules 	<ul style="list-style-type: none"> • Applies only to individuals identified by the IRS as being victims of IRS tax-related identity theft <ul style="list-style-type: none"> ➤ Does not apply to credit card-related identity theft, etc. • Tax filers are denied an IRS Tax Return Transcript using one of the regular request processes due to IRS identity theft • TRDBV is obtained by calling IRS Identity Protection Specialized Unit (IPSU) at 1-800-908-4490 <ul style="list-style-type: none"> ➤ TRDPG is an online page view of the TRDBV and is also acceptable ➤ Sample copy of a TRDBV is found in GEN-14-05 • Tax Return Transcript or other acceptable alternative tax transcript can be used if received before TRDBV

Data Element	Verification Document	Signature Requirement ¹	Comment
Adjusted Gross Income (AGI)—Tax Filers (continued)	Government Cannot Locate Tax Account Information and Taxpayer Did Not Retain a Copy: <ul style="list-style-type: none"> • Copies of all W-2 forms or equivalent documents for each source of employment; • If self-employed, signed statement certifying AGI and taxes paid for tax year; • If individual filed a tax return with a territory, commonwealth, or foreign central government, copy of a wage and tax statement, or signed statement certifying amount of AGI and taxes paid for tax year; • Documentation from the IRS or other relevant taxing authority indicating the individual’s tax account information cannot be located; and • Signed statement indicating the individual did not retain a copy of his, her, or their tax account information for the tax year 	<ul style="list-style-type: none"> • Signature required on statement • Signature not required on W-2s, wage and income statements, and taxing authority documents 	<ul style="list-style-type: none"> • If U.S. taxpayer is unable to submit W-2 in timely manner, school may accept IRS Wage and Income Transcript (also called a Wage and Tax Statement) or written statement, signed by taxpayer certifying: <ul style="list-style-type: none"> ➢ Amount of income earned from work; ➢ Source of income; and ➢ Reason why W-2 is unavailable in a timely manner • Signed statements can be combined
	Special Circumstances Published by ED on an Ad Hoc Basis <ul style="list-style-type: none"> • Documentation requirements outlined in published guidance, such as Dear Colleague Letters, Electronic Announcements, ED’s Program Integrity website, etc. 	<ul style="list-style-type: none"> • Signature requirement, if any, as outlined in published ED guidance 	<ul style="list-style-type: none"> • Occasionally, ED will issue special guidance or waivers related to specific verification requirements • For example, effective May 18, 2022, GEN-22-06 waived verification of all FAFSA and ISIR information, except for identity and Statement of Educational Purpose in any verification tracking group (V4 or V5) for the remainder of the 2022-23 FAFSA processing and verification cycle (including summer periods attached to the 2022-23 award year) <ul style="list-style-type: none"> ➢ Waiver applied no matter where institutions or students were in the verification process • Stay tuned to NASFAA’s <i>Today’s News</i> for ad hoc changes

Data Element	Verification Document	Signature Requirement ¹	Comment
Income Earned from Work—Nontax Filers	<p>U.S. Individuals Not Required to File IRS Tax Returns:</p> <ul style="list-style-type: none"> • Verification worksheet or written statement from each nonfiler certifying for the tax year: <ul style="list-style-type: none"> ➤ Individual has not filed and is not required to file an income tax return, ➤ Sources of income earned from work, and ➤ Amount of income from each source; • Copy of a W-2 or equivalent document for each source of employment income; and • IRS Verification of Nonfiling Letter or acceptable alternative IRS document with proper messaging dated on or after October 1, 2022 from the following: <ul style="list-style-type: none"> ➤ Each of the dependent student’s parents on the FAFSA who did not file taxes; or ➤ The independent student and/or spouse who did not file taxes ➤ If the individual is unable to obtain verification of nonfiling from the IRS, and the school has no reason to question the individual’s good-faith effort to obtain it, the school may accept (along with the documents listed above) a signed statement certifying the individual attempted to obtain the verification of nonfiling and was unable to obtain it 	<ul style="list-style-type: none"> • Nonfiler’s signature is required on worksheets and/or statements; student may sign on nonfiling spouse’s behalf • W-2s and IRS Verification of Nonfiling Letter (or acceptable alternative IRS document) do not require signatures 	<ul style="list-style-type: none"> • If U.S. taxpayer is unable to submit W-2 in a timely manner, school may accept IRS Wage and Income Transcript (also called a Wage and Tax Statement) or written statement, signed by the taxpayer certifying: <ul style="list-style-type: none"> ➤ Amount of income earned from work; ➤ Source of income; and ➤ Reason why W-2 is unavailable in a timely manner <ul style="list-style-type: none"> ◆ W-2 printed from tax preparation software is <u>not</u> acceptable unless it is being used as the signed statement and includes the reason why the W-2 is unavailable • IRS Verification of Nonfiling Letter: <ul style="list-style-type: none"> ➤ May only be requested using IRS “Get Transcript Online” tool, or by submitting IRS Form 4506-T and checking box 7 ➤ Is not required from the dependent student who did not file taxes • Acceptable alternatives to IRS Verification of Nonfiling Letter include, but are not limited to: <ul style="list-style-type: none"> ➤ IRS Tax Return Transcript or Tax Account Transcript indicating “no record of return filed” or “no transcript on file” for the tax year; ➤ Any version of IRS Form 13873 clearly stating it is provided as verification of nonfiling, or stating IRS has no record of a tax return for the tax year; or ➤ Any other IRS document if it clearly indicates IRS does not have a tax return record from the individual for the tax year <ul style="list-style-type: none"> ◆ Tax transcripts or other IRS documents indicating request “could not be processed” or “request could not be honored” are not acceptable

Data Element	Verification Document	Signature Requirement ¹	Comment
Income Earned from Work—Nontax Filers (continued)	U.S. Individuals Not Required to File IRS Tax Returns (continued)		<ul style="list-style-type: none"> • When accepting a signed statement in place of a verification/confirmation of nonfiling: <ul style="list-style-type: none"> ➤ School alone determines whether the individual made a good-faith effort ➤ School must wait at least 10 business days from nonfiling request before accepting statement ➤ Statement must be signed on or after October 1, 2022
	Residents of Foreign Countries, Puerto Rico, Northern Mariana Islands, Guam, American Samoa, U.S. Virgin Islands, Republic of the Marshall Islands, Federated States of Micronesia, and Republic of Palau Not Required to File Tax Returns: <ul style="list-style-type: none"> • Copy of taxpayer’s Wage and Tax Statement or equivalent document from each employer for the tax year; • Verification worksheet or written statement for the tax year: <ul style="list-style-type: none"> ➤ Indicating the individual has not filed and is not required to file a tax return, and ➤ Identifying all sources and amounts of all income and taxes paid; and • Verification of Nonfiling Letter or confirmation of nonfiling status from relevant taxing authority dated on or after October 1, 2022 	<ul style="list-style-type: none"> • Nonfiler’s signature required on worksheets and/or written statements; student may sign on nonfiling spouse’s behalf • Signature not required on Wage and Tax Statement or equivalent document, or verification/confirmation of nonfiling from tax authority 	<ul style="list-style-type: none"> • U.S. territories are Guam, American Samoa, and U.S. Virgin Islands • U.S. commonwealths are Puerto Rico and Northern Mariana Islands • Freely Associated States are Republic of the Marshall Islands, Federated States of Micronesia, and Republic of Palau • If individual had foreign income earned from work (i.e., wage, business, or farm income), net income is reported as income earned from work and not as untaxed income on the FAFSA, even if the individual did not pay taxes on that income <ul style="list-style-type: none"> ➤ Any other foreign income that was not earned income and was not taxed is reported as untaxed income • An individual residing in the U.S. without an SSN, EIN, or Individual Taxpayer Identification Number (ITIN), is unable to obtain a Verification of Nonfiling Letter from the IRS and, therefore, must submit: <ul style="list-style-type: none"> ➤ Signed and dated statement certifying the individual does not have an SSN, ITIN, or EIN, and listing the sources and amounts of earnings, other income, and resources received for the tax year; and ➤ If applicable, a copy of a W-2 or equivalent document for each source of employment income received for the tax year

Data Element	Verification Document	Signature Requirement ¹	Comment
Income Earned from Work—Nontax Filers (continued)	Residents of Foreign Countries, Puerto Rico, Northern Mariana Islands, Guam, American Samoa, U.S. Virgin Islands, Republic of the Marshall Islands, Federated States of Micronesia, and Republic of Palau Not Required to File Tax Returns: (continued) <ul style="list-style-type: none"> ➤ If the individual is unable to obtain verification or confirmation of nonfiling from the IRS or other relevant tax authority, and the school has no reason to question the individual's good-faith effort to obtain it, the school may accept (along with the documents listed above) a signed statement certifying the individual attempted to obtain the verification/confirmation of nonfiling and was unable to obtain it 		<ul style="list-style-type: none"> • If living in another country and unable to obtain a verification/confirmation of nonfiling, the individual may provide a signed and dated statement indicating either that taxing authority does not provide such documentation or that individual was unable to obtain the documentation after contacting the taxing authority • When accepting a signed statement in place of a verification/confirmation of nonfiling: <ul style="list-style-type: none"> ➤ School alone determines whether the individual made a good-faith effort ➤ School must wait at least 10 business days from nonfiling request before accepting statement ➤ Statement must be signed on or after October 1, 2022
U.S. Income Tax Paid—Tax Filers	See AGI <ul style="list-style-type: none"> • Unaltered information obtained through IRS DRT²; • IRS Tax Return Transcript that lists tax account information, including alternative IRS tax transcripts indicated above; or • Signed copy of the tax return and applicable schedules that were filed with the IRS or other relevant tax authority 	See AGI	See AGI

Data Element	Verification Document	Signature Requirement ¹	Comment
Untaxed Income on Tax Returns—Tax Filers			
Untaxed Portions of Individual Retirement Arrangement (Individual Retirement Account, or IRA), Pension, and Annuity Distributions (withdrawals)	See AGI <ul style="list-style-type: none"> • Unaltered information obtained through IRS DRT²: • IRS Tax Return Transcript that lists tax account information, including alternative IRS tax transcripts indicated above; or • Signed copy of the tax and applicable schedules return that were filed with the IRS or other relevant tax authority 	See AGI	<ul style="list-style-type: none"> • See AGI • Rollover amounts are not taxable or untaxed income • If a rollover amount is listed and the student is selected for verification of IRA, pension, and annuity distributions in verification tracking group V1 or V5, verify using the following: <ul style="list-style-type: none"> ➤ Signed written statement from the tax filer indicating the amount of the distribution that was excluded because it was an authorized IRS rollover; ➤ Copy of the Tax Return Transcript or alternative tax transcript with the word “rollover” handwritten next to the applicable line item for IRA, pension, or annuity distributions; or ➤ A copy of the tax return with the word “rollover” handwritten next to the applicable line item for IRA, pension, or annuity distributions <ul style="list-style-type: none"> ◆ NASFAA cannot confirm whether IRS Form 1099-R or IRS Form 5498 is acceptable for this purpose
IRA Deductions and Payments	See AGI <ul style="list-style-type: none"> • Unaltered information obtained through IRS DRT²: • IRS Tax Return Transcript that lists tax account information, including alternative IRS tax transcripts indicated above; or • Signed copy of the tax return and applicable schedules that were filed with the IRS or other relevant tax authority 	See AGI	See AGI

Data Element	Verification Document	Signature Requirement ¹	Comment
Untaxed Income on Tax Returns—Tax Filers (continued)			
Tax-Exempt Interest Income	See AGI <ul style="list-style-type: none"> • Unaltered information obtained through IRS DRT²; • IRS Tax Return Transcript that lists tax account information, including alternative IRS tax transcripts indicated above; or • Signed copy of the tax return and applicable schedules that were filed with the IRS or other relevant tax authority 	See AGI	See AGI
Education Tax Credits	See AGI <ul style="list-style-type: none"> • Unaltered information obtained through IRS DRT²; • IRS Tax Return Transcript that lists tax account information, including alternative IRS tax transcripts indicated above; or • Signed copy of the tax return and applicable schedules that were filed with the IRS or other relevant tax authority 	See AGI	<ul style="list-style-type: none"> • See AGI • Includes American Opportunity Tax Credit and Lifetime Learning Tax Credit

Data Element	Verification Document	Signature Requirement ¹	Comment
Other FAFSA Information Subject to Verification			
Number of Household Members (Household Size)	<ul style="list-style-type: none"> • Verification worksheet or written statement listing: <ul style="list-style-type: none"> ➤ Names and ages of all household members for the 2023-24 award year; and ➤ Relationship of each to the student • School may request applicant to provide additional documentation beyond the above <ul style="list-style-type: none"> ➤ Additional documentation is determined by institution 	Student's and, if dependent, at least 1 parent's signature required on worksheet or statement	<ul style="list-style-type: none"> • For dependent student, verification not required if household size on ISIR is: <ul style="list-style-type: none"> ➤ 2 and parent is single, separated, divorced, or widowed; or ➤ 3 and parents are married or unmarried and living together • For independent student, verification not required if household size on ISIR is: <ul style="list-style-type: none"> ➤ 1 and applicant is single, separated, divorced, or widowed; or ➤ 2 if applicant is married
Number of Household Members in College	<ul style="list-style-type: none"> • Verification worksheet or written statement listing: <ul style="list-style-type: none"> ➤ Name and age of each household member who is or will be enrolled at least half time in a postsecondary educational institution at any time during the 2023-24 award year; and ➤ Name of the postsecondary institution in which each individual is or will be enrolled • If institution has reason to believe the above information is inaccurate, it must obtain documentation of enrollment from the school listed on the worksheet or statement <ul style="list-style-type: none"> ➤ If the individual is not yet enrolled for the award year, the institution may accept alternative documentation, such as a letter of admission or enrollment records from the postsecondary institution the individual plans to attend • If the individual is enrolled at the same institution as the applicant, the institution can verify enrollment from its own records 	<ul style="list-style-type: none"> • Worksheet or statement must have student's and, if dependent, at least 1 parent's signature • If sibling is verified using enrollment records at the same school and there is a change, student's and parent's signatures still are required to make the change 	<ul style="list-style-type: none"> • Individual must be enrolled in a degree, certificate, or other program leading to a recognized educational credential at a Title IV-eligible institution <ul style="list-style-type: none"> ➤ School may use Federal School Code List via FAFSA on the Web site to determine if another institution is Title IV-eligible • Individuals may not be included if enrolled in U.S. military academies • Parents are not included, but financial aid administrators have the ability to exercise professional judgment (PJ) to include a parent under unusual circumstances and with proper documentation

Data Element	Verification Document	Signature Requirement ¹	Comment
Other FAFSA Information Subject to Verification (continued)			
Student's Identity and Statement of Educational Purpose	<ul style="list-style-type: none"> • Student should appear in person at the school and present a valid, unexpired government-issued photo identification (ID), such as: <ul style="list-style-type: none"> ➤ Passport; ➤ Driver's license; ➤ Non-driver's identification; ➤ Other state-issued ID; ➤ Permanent Resident Card or Resident Alien Card (I-551); ➤ Certificate of Naturalization (with recognizable photo; even without expiration date); ➤ Inmate ID from a government facility (even without expiration date); or ➤ State-issued voter ID (even without an expiration date) • School must maintain an annotated copy of the presented identification that includes the: <ul style="list-style-type: none"> ➤ Date the ID was presented; and ➤ Name of the authorized school official receiving it 	<ul style="list-style-type: none"> • Statement must be signed by the applicant in the presence of the authorized school official • Signature must be a "wet" signature (electronic signature not permitted) 	<ul style="list-style-type: none"> • Schools must use exact language provided by the U.S. Department of Education (ED) for the Statement of Educational Purpose • If unable to appear in person at the school, the student must sign and submit the Statement of Educational Purpose, and must submit a copy of his, her, or their ID with the statement signed by a notary public confirming that the student appeared in-person before the notary public and presented the ID confirming his, her, or their identity <ul style="list-style-type: none"> ➤ Online and foreign notary services are not permitted • Statement of Educational Purpose and ID must be presented at the same time (whether in-person to the school or to a notary public) <ul style="list-style-type: none"> ➤ School designates which individuals are authorized to review the student's identity and statement • COVID-19 flexibilities related to in-person requirement apply per the April 3, 2020 Electronic Announcement <ul style="list-style-type: none"> ➤ See also the January 15, 2021 Electronic Announcement • Government-issued ID is one issued by the U.S. government, any of the 50 states, the District of Columbia, Puerto Rico, a federally recognized American Indian and Alaska Native Tribe, American Samoa, Guam, the U.S. Virgin Islands, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, or the Republic of Palau • ID only needs to be unexpired at the time it is checked by the designated school official <ul style="list-style-type: none"> ➤ ID is acceptable, even if it will later expire during the award year ➤ COVID-19 flexibilities related to expired IDs apply per the April 3, 2020 Electronic Announcement

Data Element	Verification Document	Signature Requirement ¹	Comment
Other FAFSA Information Subject to Verification (continued)			
Student's Identity and Statement of Educational Purpose (continued)	<ul style="list-style-type: none"> • Student must also sign a Statement of Educational Purpose certifying: <ul style="list-style-type: none"> ➢ Who he or she is; and ➢ That any federal student aid received will only be used for educational purposes and for the costs of attending the school for the 2023-24 award year 		<ul style="list-style-type: none"> • Government-issued ID cannot be a: <ul style="list-style-type: none"> ➢ Government-issued ID from a foreign country not listed above; ➢ Student ID issued by a state school; ➢ Military ID (per ED, federal law prohibits photocopying military IDs); or ➢ Supplemental Nutrition Assistance Program IDs (SNAP IDs), with or without a picture • Must re-verify this information for each award year for which this data are selected for verification

¹Except for Statement of Educational Purpose, acceptable examples of signatures on copies of tax returns, worksheets, and statements include but are not limited to:

- A wet signature on the document that the student either mails or brings to the school;
- A wet signature on the document that the student faxes, scans, or photographs and emails, texts, or uploads to the school;
- An electronic copy of the document that the student signs with a stylus or finger and mails, emails, texts, or uploads to the school;
- An electronic copy of the document that has an image of the student's signature attached to it and that the student mails, emails, texts, or uploads to the school; or
- An electronic signature that meets the authentication requirements under GEN-01-06 and ED's Standards for Electronic Signatures in Electronic Student Loan Transactions.

Higher Education Relief Opportunities for Students Act of 2003 (HEROES Act): For dependents of parents who are serving on active duty or performing qualifying National Guard duty during a war or other military operation or national emergency, ED waives the requirement for a dependent student's parent's signature on any verification documentation required for Title IV eligibility when no relevant parent can provide the required signature because of that service. Refer to page 45471 of the September 29, 2017 *Federal Register* for more information. Even though the HEROES provisions in the September 29, 2017 *Federal Register* expired on September 30, 2022, the December 11, 2020 *Federal Register* extends the above-mentioned parent signature requirement exception until the end of the payment period that begins after the date on which the federally-declared national emergency related to COVID-19 is rescinded.

²In most cases, an IRS Data Field Flag of "1" means the data element can be considered verified, except in combination with IRS Request Flag "06" (ineligible to use IRS DRT) and IRS Request Flag "07" (amended tax returns). Refer to NASFAA's *IRS Data Retrieval Tool Decision Tree* for help determining when unaltered tax data with IRS Data Field Flag "1" can be used to complete verification in conjunction with certain IRS Request Flags.

³The HEROES exception related to IRS tax extensions beyond the automatic six-month extension period in the September 29, 2017 *Federal Register* expired on September 30, 2022. Continuation of this exception depends on whether ED publishes a further extension in the *Federal Register*.



2021 Verification Data and Federal Tax Forms Comparison

This chart indicates the location of FAFSA need analysis data elements on the various 2021 federal tax forms and schedules. These data elements may be subject to verification or resolution of conflicting information requirements. For referenced FAFSA data, **(S)** refers to a **student** data element and **(P)** refers to a **parent** data element.

Tax filers generally use IRS Form 1040, 1040-SR (senior), or 1040-NR (nonresident alien) and any applicable numbered or lettered IRS schedules. Refer to the [IRS website](#) for more on the 1040, its schedules, and instructions.

When using a copy of the tax return to complete federal verification for 2023-24, you will need a signed copy of the applicable 1040, 1040-SR, or 1040-NR along with Schedules 1, 2, and 3 (if filed). **You do not need** other schedules or forms unless there is conflicting information that must be resolved or you need them to separate income for joint tax filers.

While this chart is primarily a verification tool for the 2023-24 award year, it can be used when performing professional judgment (PJ) adjustments for the 2022-23 award year using “projected-year income,” which can include any 12-month period the financial aid administrator deems appropriate.

FAFSA Data Element	2021 Tax Return Transcript ¹	2021 Form 1040 or 1040-SR and Schedules 1, 2, or 3 ²	2021 Form 1040-NR (Nonresident Alien) and Schedules 1, 2, or 3 ²	1040-X ³	Draft 2023-24 FAFSA Question
Adjusted Gross Income (AGI)	Adjusted Gross Income Per Computer	1040 Line 11	Line 11	Line 1C	33 (S) 81 (P)
Income Earned from Work	Wages, Salaries, Tips, Etc + Business Income or Loss: Sch C Per Computer + Farm Income or Loss (Schedule F) Per Computer	1040 Line 1 + Schedule 1, Line 3 + Schedule 1, Line 6 + Schedule K-1 (Form 1065), Box 14, Code A Form W-2, Box 1 (if any individual line item is negative, exclude that amount from calculation)	1040-NR Line 1a + Schedule 1, Line 3 + Schedule 1, Line 6 (if any individual line item is negative, exclude that amount from calculation)	Part III Supporting Documents, if indicated (e.g., W-2, Box 1; Schedule C; Schedule F; Schedule K-1, Box 14, Code A)	35-36 (S) 83-84 (P)
Income Tax	Income Tax After Credits Per Computer minus Excess Advance Premium Tax Credit Repayment Amount	1040 Line 22 minus Schedule 2, Line 2 (if negative amount, enter zero)	1040-NR Line 22 minus Schedule 2, Line 2 (if negative amount, enter zero)	1040-X Line 8 (or if box 8962 is checked on 1040-X Line 15, use 1040-X Line 8 minus Line 29 from IRS Form 8962)	34 (S) 82 (P)

FAFSA Data Element	2021 Tax Return Transcript ¹	2021 Form 1040 or 1040-SR and Schedules 1, 2, or 3 ²	2021 Form 1040-NR (Nonresident Alien) and Schedules 1, 2, or 3 ²	1040-X ³	Draft 2023-24 FAFSA Question
Untaxed Portions of IRA, Pension, and Annuity Distributions (withdrawals)	(Total IRA Distributions + Total Pensions and Annuities) minus (Taxable IRA Distributions + Taxable Pension/Annuity Amount)	1040 Lines (4a + 5a) minus (4b + 5b) (if negative, enter zero; exclude rollovers)	1040-NR Lines (4a + 5a) minus (4b + 5b) (if negative, enter zero; exclude rollovers)	Part III Supporting Documents, if indicated	41e (S) 89e (P)
IRA Deductions and Payments to SEP, SIMPLE, Keogh, and Other Qualified Plans	KEOGH/SEP Contribution Deduction + IRA Deduction Per Computer	Schedule 1, Line 16 + Line 20	Schedule 1, Line 16 + Line 20	Part III Supporting Documents, if indicated	41b (S) 89b (P)
Tax-Exempt Interest Income	Tax-Exempt Interest	1040 Line 2a	1040-NR Line 2a	Part III Supporting Documents, if indicated [e.g., 1099-INT, Box 8 + 1099-DIV, Box 11 or 12 (whichever reads Exempt-interest dividends) + 1099-OID, Boxes 2 + 11]	41d (S) 89d (P)
Education Tax Credits (American Opportunity and Lifetime Learning Credits)	Education Credit Per Computer	Schedule 3, Line 3	N/A	Amount of nonrefundable education tax credits included in 1040-X Line 7, as explained in Part III and/or amended Form 8863 showing corrected amount on Line 19 ³	40a (S) 88a (P)
Tax-Deferred Payments to Pensions and Savings Plans (from Form W-2)	N/A	Not on tax return. See Form W-2, Boxes 12a through 12d, Codes D, E, F, G, H, S only	Not on tax return. See Form W-2, Boxes 12a through 12d, Codes D, E, F, G, H, S only	N/A	41a (S) 89a (P)

Important Note: Student aid, extended foster care benefits, Earned Income Credit (EIC), Additional Child Tax Credit, welfare payments, untaxed portions of Social Security benefits, Supplemental Security Income, Workforce Innovation and Opportunity Act (WIOA) educational benefits, on-base military housing, military basic housing allowances, combat pay, flexible spending arrangement (e.g., cafeteria plan) benefits, foreign income exclusions, and credits for federal tax on special fuels are **excluded** when calculating an applicant's expected family contribution (EFC) and eligibility for Title IV aid. These forms of income are specifically excluded from need analysis by the Higher Education Act of 1965 (HEA), as amended; therefore, they cannot be included in the calculation of the EFC.

Footnotes:

¹ **IRS Tax Return Transcripts** do not include any information from an amended tax return. 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 income tax return, must provide a separate Tax Return Transcript (or a signed copy of the tax return with applicable schedules) for each person whose information is included on the FAFSA.

For verification purposes, the "PER COMPUTER" amount includes corrections made by the IRS. Schools must ignore "RECOMPUTED" or "VERIFIED" amounts on the tax transcript.

² **Aside from wages, additional forms of income** such as alimony received, business income/loss, rental income, partnership and S corporation income, farm income/loss, and unemployment compensation are found on Schedule 1 of the Form 1040. The total of all additional income will appear on Line 8 of Form 1040, 1040-SR, or 1040-NR.

³ **Note that 1040-X Line 7 "Nonrefundable credits"** refers mostly (but not exclusively) to the nonrefundable education tax credits, so the amount on that line might not be the correct amount of nonrefundable education credits to list on the FAFSA. This means you will need more information if any changes are indicated to Line 7. The tax filer must explain under Part III on the 1040-X what changed; hopefully, this explanation includes the difference between what was originally reported and what should have been reported on the tax return for education tax credits. If the explanation in Part III is unclear, then the school needs to work with the family to collect whatever signed statements or other documentation that are needed to determine the nonrefundable education tax credit amount that should be listed on the FAFSA. Preferably, this will include the new, amended Form 8863 showing the new, correct amount of the nonrefundable education tax credit on line 19, which should support the amount listed on Line 7 of the 1040-X.

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Who Is Included in Household Size?



Dependent	Independent
Student and student's parent(s)	Student (and spouse, if married)
Student's siblings and children <ul style="list-style-type: none"> • Even if not living in the home, if parent(s) provides more than half support for the FAFSA award year • Includes siblings who would be considered independent on the FAFSA (for example, over 24 years old) 	Student's children <ul style="list-style-type: none"> • Even if not living in the student's home, if student (and spouse) provides more than half their support for the FAFSA award year
Unborn children and siblings of the student <ul style="list-style-type: none"> • Receiving more than half their support from the student's parent(s) from birth through the end of the FAFSA award year 	Unborn children of the student (and spouse) <ul style="list-style-type: none"> • Receiving more than half their support from the student (and spouse) from birth through the end of the FAFSA award year
Other persons who live in household <ul style="list-style-type: none"> • Receiving more than half their support from the student's parent(s) for the entire FAFSA award year 	Other persons who live in the household <ul style="list-style-type: none"> • Receiving more than half their support from the student (and spouse) for the entire FAFSA award year



Remember!



<ul style="list-style-type: none"> • Household size must be updated at the time of verification, except when the update is due to a change in the student's marital status • Graduate/professional students are included in dependent household size if above conditions are met • May include unborn child in household after the end of the academic year in limited situations (AskRegs KA-34672) • Household can be updated for unborn child under certain conditions (AskRegs KA-34270) 	<ul style="list-style-type: none"> • In general, household size is not updated after verification (AskRegs KA-33596) • Cannot have a policy to remove household member without documenting member should not have been included (for federal need analysis purposes) • Not required to verify half-support unless there is conflicting information (AskRegs KA-34450) • Proof of pregnancy is not required to include an unborn child unless there is conflicting information
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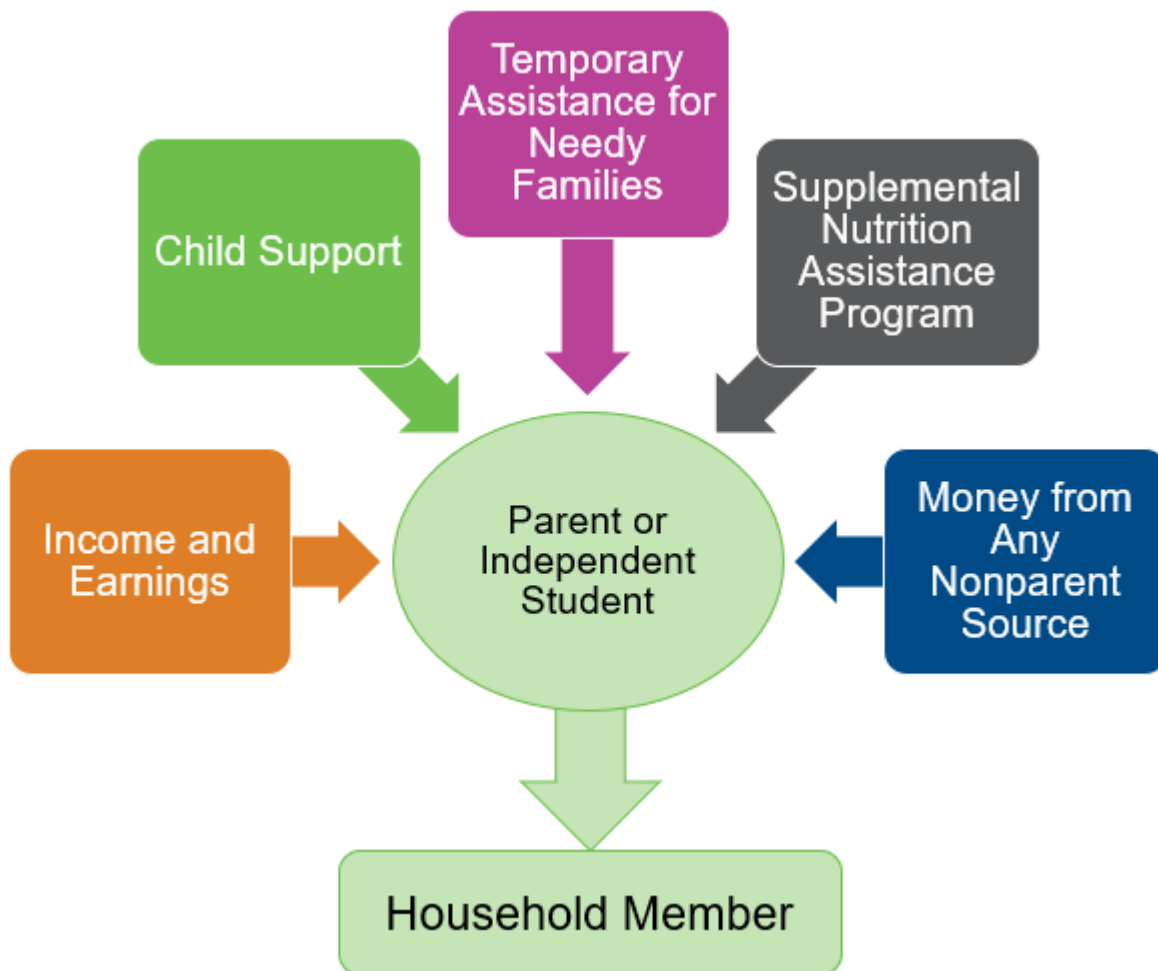
Suggestions for Confirming Half Support for Household Size

There is no requirement to verify that the parent or independent student is providing more than half support for any individual who is included in household size. Just reporting an older sibling, relatives, or other persons in the household is not conflicting information by itself. Likewise, just reporting a sibling who is independent for Title IV purposes in the household is not conflicting information by itself.

A school is required to verify half support for a household member **only if**:

- There is conflicting information beyond just what is reported for household size on the FAFSA; or
- The school has an institutional verification policy to verify half support (that is presumably based on data indicating this data element is misreported by the school's own students and parents).

During the evaluation, remember that sources of support the student or parent receives for legal dependents (whether children, other family members, or other individuals) can include money received from **any source other than the student's parents**:



When documenting half support, consider these questions and collect the documentation necessary to answer them:

Is the parent or independent student receiving benefits in support of the household member?

- Documentation of the types of income or benefits like TANF and SNAP can be obtained from the individual receiving the benefits or from the entity or agency providing the income or benefits.

Who is paying the rent or mortgage? Who is the primary resident listed on the lease agreement?

- Documentation may be in the form of bank statements showing the payments being deducted each month, copies of the checks for the rent payments, or even a letter from the rental office on official letterhead. If the student is the primary resident listed on the lease agreement, documentation would be a copy of the lease agreement.

Who is paying for utilities, such as gas, electric, and water?

- This should be relatively easy to document. The individual who is responsible for paying the utilities should be listed on the bill.

Who is clothing those listed as legal dependents?

- This is particularly difficult to document, as clothing receipts are rarely maintained and do not always have the name of the purchaser or recipient. A signed statement testifying to this may suffice.

Who is providing and/or paying for health insurance?

- This is important because health insurance and associated premiums can be significant.
- Challenges to using this as a part of the evaluation criteria, include the inability to carry some family members on one's own insurance. For example, if a student is working and receives insurance through his, her, or their employer, the student may only be able to carry a spouse and/or children (biological or adoptive) on his, her, or their own insurance policy. However, the student may still be paying the health insurance premiums for dependents other than a child or spouse.
- Acceptable forms or documentation may include bank statements showing the debit of funds or copies of checks used to pay insurance premiums.

Was the individual claimed on the parent's or independent student's most recent tax return?

- A tax return from two years prior to filing the FAFSA (for the prior-prior year) might not be reliable for this purpose, but the most recent tax return might list dependents that more closely resembles the current household size.
- While the tax return shouldn't be the primary source of documentation for half support, it could certainly support a parent's or independent student's claims of providing half support for a household member.

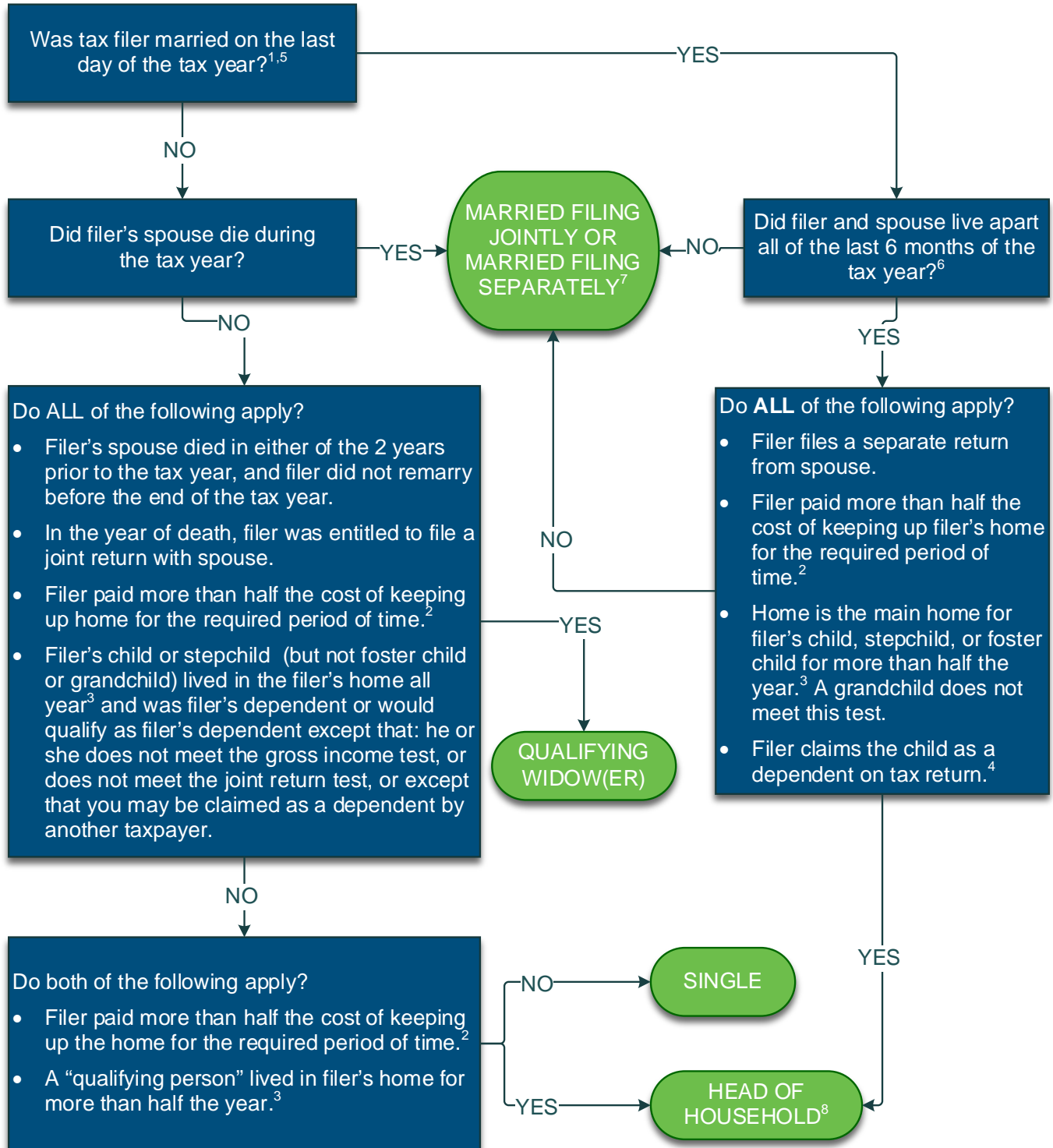
In the end, the school decides what documentation it wants to accept. It doesn't have to be as formal as those listed above.

- It could just be a written statement from the parent, the student, and/or a knowledgeable third party, such as a counselor, teacher, clergy member, older relative, social worker, etc.:
 - Stating that the student provides half support; and
 - Listing the household costs and what the student pays each month.

Tax Filing Status Decision Tree

The following decision tree and definitions are based on information in IRS Publication 4012. Also refer to IRS Publication 17 for the applicable tax year.

START HERE



Important: Do not use the above decision tree without the footnotes on the next page!

¹ Answer “NO” to this question if, on the last day of the year, the tax filer was legally separated from his or spouse under a divorce or separate maintenance decree. Answer “NO” for individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law. Answer YES if taxpayer is married regardless of where the spouse lives.

² Include in the cost of upkeep expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities, and food eaten in the home. Under proposed regulations, a taxpayer may treat a home’s fair market rental value as a cost of maintaining a household instead of the sum of payments for mortgage interest, property taxes and insurance.

³ See [IRS Publication 17](#), *Your Federal Income Tax*, Table 2-1, “Who Is a Qualifying Person Qualifying You To File as Head of Household?”, as well as rules applying to birth, death, or temporary absence during the year.

⁴ Unless the child's other parent claims him or her under rules for children of divorced or separated parents or parents who lived apart.

⁵ Filer is considered unmarried for head of household purposes if the filer’s spouse was a nonresident alien at any time during the year and filer does not choose to treat his or her nonresident spouse as a resident alien. However, filer’s spouse is not a qualifying person for head of household purposes. Filer must have another qualifying person (see Publication 17, Table 2-1, “Who Is a Qualifying Person Qualifying You To File as Head of Household?”) and meet the other tests to be eligible to file as a head of household. Filer is considered married if he or she chooses to treat the nonresident alien spouse as a resident alien. See chapter 1 of [IRS Publication 519](#), *U.S. Tax Guide For Aliens*.

⁶ Filer’s spouse is considered to live in filer’s home even if he or she is temporarily absent due to special circumstances such as illness, education, business, vacation, military service, or incarceration. It must be reasonable to assume the absent person will return to the home after the temporary absence. Filer must continue to keep up the home during the absence.

⁷ The filer may choose to file Married Filing Separately regardless of the advantages to Married Filing Jointly.

⁸ There can be multiple households within a shared living quarters if certain requirements are met. See AskRegs Knowledgebase Q&A, [Can Both Legal Parents Who Are Unmarried to Each Other File Their Taxes as “Head of Household” Using the Same Home Address?](#)

Note: If one spouse dies and the other remarries in the same year, the deceased spouse files Married Filing Separately

What's next?

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All webinars begin at 2:00 pm ET, unless otherwise noted, and last 60 to 90 minutes. Archives are usually available after the webinar for purchase; these archives are also free to webinar package purchasers.

Webinar Schedule for 2022-23 - See You Online!

<u>Topic</u>	<u>Air Date</u>
Return of Title IV Funds: To Freeze or Not To Freeze	July 27, 2022
Professional Judgment: Best Practices	September 28, 2022
FAFSA Update: 2023-24	October 12, 2022
Verification: 2023-24 (Extended Edition)	October 26, 2022
Why Your Financial Aid Office Needs an Operational Calendar*	November 2, 2022
Cash Management: Late Versus Retroactive Disbursement	November 16, 2022
Gainful Employment	December 7, 2022
NASFAA Policy Update*	December 14, 2022
A Conversation With: Guest Speaker TBD	January 25, 2023
Management Structures and Their Influence on Financial Aid	February 22, 2023
Graduate and Professional School Update*	March 16, 2023
Professional Development Panel: Honing in on your Emotional Intelligence	March 29, 2023
How to Get Started on your P&Ps*	April 12, 2023
NASFAA Quiz Show: Test Your Financial Aid Knowledge	April 19, 2023
Cost of Attendance: Exceptions and Adjustments	May 10, 2023
NASFAA Policy Update*	May 24, 2023
FAFSA Simplification: Planning for the Future	June 7, 2023

* Complimentary for all Members. All other webinars are offered at the following rates: Site License: \$120 members/\$240 non-members/no charge for [webinar package](#) purchasers or Value Plus Members.

**The National Association of Student
Financial Aid Administrators (NASFAA)
provides professional development
for financial aid administrators;
advocates for public policies
that increase student access and
success; serves as a forum on
student financial aid issues;
and is committed to diversity
throughout all activities.**



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