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Subject: Changes to 2018-2019 and 2019-2020 Verification Requirements

To reduce burden on students and families that have difficulty in obtaining documentation needed to verify their Free Application for Federal Student Aid/Institutional Student Information Record (FAFSA/ISIR) information, we are providing institutions with flexibilities that may be used as part of their verification procedures. These flexibilities are effective beginning with the date of publication of this Electronic Announcement, and apply to both the 2018-2019 and 2019-2020 FAFSA processing and verification cycles. These changes were originally announced at the FSA Training Conference in November, 2018.

This announcement supersedes all guidance that limits the use of an income tax return as acceptable documentation to verify tax and income information for tax filers and supplements the guidance regarding the requirement to obtain verification of nonfiling.

*Income Tax Return* – Institutions may accept as acceptable documentation a signed copy of the 2016 or 2017 income tax return, as applicable, that the tax filer submitted to the IRS or other tax authorities to verify FAFSA/ISIR income and tax return information. Institutions are reminded that tax account information obtained from the IRS through the Internal Revenue Service Data Retrieval Tool (IRS DRT) that has not been changed and a transcript from the IRS or other tax authorities continues to be acceptable documentation.

*Verification of Nonfiling* – Individuals are still required to obtain verification of nonfiling (VNF) from the IRS or other tax authorities. However, if the individual is unable to obtain VNF from the IRS or other tax authorities 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—

Nontax filers - For independent students, and parents of dependent students who did not file and are not required to file an income tax return for the applicable tax year—

- A signed statement certifying that the individual—
  - Attempted to obtain the VNF from the IRS or other tax authorities and was unable to obtain the required documentation; and
  - Has not filed and is not required to file a 2016 or 2017 income tax return, and a listing of the sources of any 2016 or 2017 income earned by the individual from work and the amount of income from each source; and

- A copy of IRS Form W–2, or an equivalent document, for each source of 2016 or 2017 employment income received by the individual.

Note: A dependent student who is a nontax filer is excluded from the verification requirement to provide confirmation of the dependent student’s nonfiling status from the IRS or other relevant tax authority.

Extension Filers - For individuals who are required to file a 2016 or 2017 IRS income tax return but have not filed because they have been granted a filing extension by the IRS beyond the automatic six-month extension for the tax year, an institution may accept a—

- Signed statement certifying that the individual—
  - Attempted to obtain the VNF from the IRS or other tax authorities and was unable to obtain the required documentation; and
  - Has not filed a 2016 or 2017 income tax return and list the sources of any 2016 or 2017 income, and the amount of income from each source. If self-employed, the signed statement must also include the amount of AGI and U.S. income tax paid for the applicable tax year;
- Copy of IRS Form 4868, “Application for Automatic Extension of Time to File U.S. Individual Income Tax Return,” the individual filed with the IRS for the appropriate tax year;
- Copy of the IRS’s approval of an extension beyond the automatic six-month extension for the appropriate tax year; and
- Copy of IRS Form W–2 for each source of 2016 or 2017 employment income received or an equivalent document.

Note: Since a Social Security Number, an Individual Taxpayer Identification Number, or an Employer Identification Number is required to obtain a verification of nonfiling from the IRS, nontax filers without one of these identifiers must provide the documentation required under Q&A [DOC-Q29/A29](#).

*Additional Documentation Requirements* – Some individuals may be required to submit additional documentation to verify their 2016 or 2017 income and tax information. That information as well as all other verification requirements can be found—

For the 2018-2019 award year

[May 5, 2017, Federal Register Notice](#); and  
[May 25, 2017, Dear Colleague Letter GEN-17-05](#)

For the 2019-2020 award year

[March 28, 2018, Federal Register Notice](#); and  
[March 29, 2018, Dear Colleague Letter GEN-18-03](#)

We hope these flexibilities will provide some relief to students and families. We thank institutions for their understanding and patience.