

turn, not that she was not required to file one. See *Chapter 5* if a person whose financial information was on the FAFSA did not file a tax return when it appears she was required to, and see DOC-Q29 on the above webpage about non-tax filers who lack any identifying number (e.g., SSN) needed to get a confirmation of nonfiling from the IRS.

- **Individuals who can't get a VNF letter** from the IRS (or other tax authority) may instead submit a signed statement as long as the school has no reason to question the student's or family's good-faith effort to acquire the letter. Form 4506-T states that most requests are processed within 10 business days, so at least that amount of time should elapse before schools resort to a signed statement. Also, since a VNF must be dated on or after October 1, 2019, the statement cannot be signed and used before then either.

The statement must assert that the person attempted but was unable to get the VNF. For non-tax filers, the statement must also confirm that they have not filed and are not required to file a tax return for the relevant year, and it must list the sources and amounts of income earned from work. For extension filers, the statement must also confirm that they have not yet filed a return for the tax year and must list the sources and amounts of income; if they are self-employed, it must include the amount of AGI and U.S. income tax paid. Note that in both cases—for non-tax filers and extension filers—the other required documentation (e.g., W-2 forms) must still be provided.

- **For filers of non-IRS tax returns**, you may accept a transcript from a government of a foreign nation or a U.S. territory or commonwealth that has all of the filer's income and tax data to be verified. Or you may accept a copy of the tax return, which must be signed by the filer or one of the filers of a joint return. Use the income and tax data that most closely corresponds to what is on the IRS tax return, and convert monetary amounts into U.S. dollars as appropriate. If you question the accuracy of the information on the signed copy of the return, the filer must provide you with a copy of the tax account information issued by the tax authority. See DOC-Q28 on the [Q and A page](#).
- **Filers of amended returns.** Students or parents who file an amended return (IRS Form 1040X) can use the DRT though the ISIR will show an IRS Request Flag value of 07 (see page 13). Because the tax return transcript does not reflect changes to the original return by the filer or the IRS, it is by itself not sufficient. So when an amended return was filed, you must submit any changes to nondollar items and to single monetary items of \$25 or more. To complete verification you will need a signed copy of the 1040X form that was filed as well as either
  - IRS DRT information on an ISIR record with all the information from the original tax return or
  - any IRS transcript (which does not have to be signed) that includes all the income and tax information required to be verified or a signed copy of the tax return.