

Verification, Updates, and Corrections

Because students sometimes make errors on their application, there is a process for verifying applications and making corrections. The Central Processing System selects which applications are to be verified, but you also have the authority to verify additional students.

You must verify applications selected by the CPS of students who will receive (or have received) subsidized student financial assistance, as defined in the margin. Verification is not required if the student will only receive unsubsidized student financial assistance (see *Verification exclusions* later in this chapter), though a student can't avoid verification by accepting only unsubsidized aid. If he tries to do this, continue with verification.

Because the verification regulations are new for the 2012–2013 award year, you should read this entire chapter. While some of the guidance is the same as in prior years, there are significant differences as well. For example:

- Subpart E (sections 51 to 61 of Part 668 of Title 34 of the Code of Federal Regulations) was renamed to include updating: “Verification and Updating of Student Aid Application Information.”
- There is no longer a verification limit of 30% of applications.
- The required verification items have changed somewhat and in the future will be customized to the student.
- There is no longer a \$400 tolerance.
- The IRS Data Retrieval process has become the preferred method for populating tax information for the FAFSA online and for verifying that data.
- Some of the verification exclusions have been rescinded, such as those for Pacific Islanders, recent immigrants, and the incarcerated.
- Financial aid administrators now have the authority, on a discretionary, case-by-case basis, to allow certain updates as a result of a student's marital status change.
- For all the subsidized Title IV programs, a school must get a correct valid SAR or ISIR.

Verification regulations

34 CFR 668.51–61

Definitions

668.52

Subsidized student financial assistance programs—Title IV programs for which eligibility is determined by the EFC. These include the Pell Grant, Federal Supplemental Education Opportunity Grant (FSEOG), Federal Work Study (FWS), Perkins Loan, and Direct Subsidized Loan programs.

Unsubsidized student financial assistance programs—Title IV programs for which eligibility is not based on the EFC. These include the Teacher Education Assistance for College and Higher Education (TEACH) Grant, Direct Unsubsidized Loan, and Direct PLUS Loan programs.

The Iraq and Afghanistan Service Grant is a non-need-based grant and is not subject to verification.

Policies and procedures

668.53

Verification items for 2012–2013

668.56

See the July 13, 2011, *Federal Register*

For all applicants:

- Household size
- Number in college
- Supplemental Nutrition Assistance Program (SNAP, formerly food stamps)
- Child support paid

For non-tax filers:

- Income earned from work

For tax filers:

- Adjusted gross income (AGI)
- U.S. income tax paid
- Education credits
- Untaxed IRA distributions
- Untaxed pensions
- IRA deductions
- Tax-exempt interest

Verification questions/answers

The Department posted online a list of questions and answers pertaining to verification. See the webpage at <http://www2.ed.gov/policy/highered/reg/hearulemaking/2009/verification.html>. There is also a matrix showing the line numbers for verifiable items as they appear on the FAFSA, tax returns, and tax transcript; see the electronic announcement dated 3/16/12 on the IFAP website.

REQUIRED POLICIES AND PROCEDURES

Your school must have written policies about

- the time period in which students must submit verification documentation,
- the consequences for failing to submit those documents in time,
- the method you will use to notify students if their EFC and Title IV aid amounts change,
- the procedures you or students will follow to correct FAFSA data,
- the procedure you will follow to refer a student to the Office of Inspector General (OIG see *Chapter 5*).

Your school must provide, in a timely manner, students selected for verification a clear explanation of their role, including what documents they must submit, the deadlines they must meet, and the consequences of failing to meet them.

You must complete verification for a selected student before you exercise professional judgment to adjust any values that are used to calculate the EFC. But making a PJ adjustment does not require you to verify an application that isn't selected.

APPLICATIONS AND INFORMATION TO BE VERIFIED

The Department's long-term goal is for a customized approach to verification. A menu of potential verification items for each award year will be published in the *Federal Register*, and the items to verify for a given application will be selected from that menu and indicated on the student's output documents. Output documents will continue to include only one verification flag to show students who were selected, and they will need to verify all the FAFSA items shown in the margin that apply to them.

The verification flag will have a value of "Y," and next to the EFC will be an asterisk referring to a comment in the student section of the SAR that tells applicants they will be asked by their schools to provide documentation.

You must verify any information you have reason to believe is incorrect on any application. Students with these applications are considered to be selected for verification by your school even though you may not be verifying the same data as for CPS-selected applications.

You may, at your discretion, require a student to verify any FAFSA information and to provide any reasonable documentation in accordance with consistently applied school policies.

Regardless of whether you or the CPS selected the application, all other verification requirements, such as deadlines and allowable tolerances and interim disbursement rules, apply equally to all students who are being verified.

If you want to learn more about verification results, you can use the ISIR Analysis Tool, which provides a variety of reports and analyses that can help you identify potentially faulty applications that discretionary verification or the CPS edits might be missing. They can also help you develop discretionary verification edits that focus on student changes that affect the EFC and Pell eligibility. The 2012–2013 edition will be available in June 2012.

Verification exclusions

There are times when you don't need to verify a student's application. **Except in the case of the student's death, however, none of the exemptions excuse you from the requirement to resolve conflicting information.** You should document the basis for an exclusion. Other information not excluded must still be verified according to all other requirements. You don't have to verify FAFSA information of a student in the following situations:

- **Death of the student.** You don't have to continue verification if you made an interim disbursement and the student died before verification was completed. You cannot make any additional disbursements, except for FWS funds already earned, to any of the student's beneficiaries. You cannot originate or disburse his Direct Subsidized Loan or consider any interim disbursement you made of Pell, Perkins, or FSEOG funds or provisional FWS employment to be an overpayment. See *Chapter 2 of Volume 5*.
- **Not an aid recipient.** The student won't receive Title IV aid for reasons other than a failure to complete verification. This includes being ineligible for that aid and withdrawing without receiving it.
- **The applicant is eligible to receive only unsubsidized student financial assistance.**
- **Applicant verified by another school.** The student completed verification for the current award year at another school before transferring. Her FAFSA data must be the same as it was at the previous school, and you must get a letter from that school stating that it verified her application and providing the transaction number of the pertinent valid ISIR.
- **Post enrollment.** The student was selected for verification **after** ceasing to be enrolled at your school and all (including late) disbursements were made.

Unless you have reason to believe it is inaccurate, you don't have to verify the reported FAFSA information of the parents of a dependent student if any of the following apply:

- **Both of the parents are mentally incapacitated.**
- **They are residing in a country other than the United States and can't be contacted by normal means.**
- **They can't be located because the student does not have and cannot get their contact information.**

Online verification assessment module

<http://ifap.ed.gov/qahome/qaassessments/fsaverification.html>

Verification exclusions

668.54(b)

Verification following disasters

Dear Colleague Letter GEN-10-16 gives general guidance for when federally-declared disasters affect the awarding of aid. The DCL states that the Secretary will not enforce the verification requirements during the award year for applicants whose records were lost or destroyed because of a disaster. The school must document when it does not perform verification for this reason and use status code "S" when reporting the disbursement of Pell grants to affected students.

Timing of signature

Any required signatures, such as signatures on worksheets or on copies of tax returns, must be collected at the time of verification—they can't be collected after the verification deadline for that award year.

Spouse unavailable example

Ursula is attending Lem Community College, and her application is selected for verification. She provided her husband's information on the application but now explains that her husband has recently moved out, and she can't locate him. Ursula also gives Lem some documents to show that she's tried to locate her husband. Lem determines that Ursula doesn't need to provide verification of her husband's tax and income information, but she still needs to verify her own information.

Unless you have reason to believe it is inaccurate, you don't have to verify the reported FAFSA information of the spouse of an independent student if any of the following apply:

- **The spouse has died.**
- **He is mentally incapacitated.**
- **He is residing in a country other than the United States and can't be contacted by normal means.**
- **He can't be located because the student does not have and cannot get his contact information.**

Acceptable documentation

34 CFR 668.57

For application information that is selected for verification in the future, the required documentation will be given in the *Federal Register*.

See DCL GEN-11-13 for guidance about verifiable information for 2012–2013.

DOCUMENTATION

The documentation you will need for verification varies according to the item verified, as explained in this section. The Department encourages students and parents to use the IRS Data Retrieval Tool (DRT) to import data from their tax return and not change it. It is the fastest, easiest, and most secure method of meeting verification requirements. Also, this chapter includes the verification worksheets developed by the Department, which serve as signed statements and as verification of household size, number in college, receipt of SNAP benefits, child support paid, and income earned from work for non-tax filers. Master copies are available on the IFAP website at www.ifap.ed.gov, and you may reproduce as many as you need.

AGI, taxes paid, and other tax data

As already noted, the importation of IRS tax data via the IRS Data Retrieval process is the best way to document that information. Students and parents do this either when initially filling out the FAFSA on the Web (FOTW) application or later as a correction. For the retrieved data to be acceptable documentation of tax data, it is necessary that neither students nor parents change the data after it is transferred from the IRS—if it is or if you have reason to believe the data transferred is incorrect, the student will need to provide other documentation as explained below. The IRS request field(s) on the ISIR will have a value of "02" when the data is unchanged.

If students cannot or will not use IRS Data Retrieval, either at initial FAFSA filing or through the FOTW correction process, they must document AGI, taxes paid, and untaxed income by providing an IRS tax return transcript for the student and spouse or parents, as applicable. Under the following conditions the IRS Data Retrieval is **not** available in FOTW (all apply to both students and parents unless otherwise noted):

- The person did not indicate on the FAFSA that the tax return has been completed.
- The marriage date is January 2012 or later.
- The first three digits of the SSN are 666.
- The tax return was amended.

Sample verification worksheets

The worksheets included in this chapter are provided by the Department as samples; you are permitted, but not required, to use them. You may modify them, design your own worksheets, or use someone else's. Also, you may require other documentation in addition to or instead of a completed worksheet. Do not, however, affix the seal of the Department of Education to any verification documents.

- The person filed a Puerto Rican or foreign tax return.
- The person is married and filed the tax return either as head of household or married but filing a separate return.
- Neither married parent entered a valid SSN.
- A non-married parent or both married parents entered all zeroes for the SSN.

While encouraged, tax transcripts submitted to your school for verification do not need to be signed by the tax filer.

When dependent students' parents filed a joint return and have separated, divorced, married someone else, or been widowed, the students must submit a copy of each W-2 form for the parent whose tax information is on the FAFSA. Similarly, an independent student must submit a copy of each of her W-2 forms if she filed a joint return and is separated, divorced, or a widow.

For students and parents who have been granted a tax filing extension, you must accept a copy of IRS Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or, if they have requested a further extension, a copy of the IRS's approval of that. They must also provide a copy of all their W-2 forms or, if they are self-employed, a signed statement with the amount of their AGI. You may require those with a filing extension to submit to your school a tax transcript after the return has been filed. If you do that, you must reverify the AGI and taxes paid.

For non-tax filers you must receive a W-2 form for each source of employment income. You must also get a signed statement providing the sources and amounts of the person's income earned from work not on W-2s and certifying that the person has not filed and is not required to file a tax return. The signed statement can be a completed verification worksheet.

AGI and income tax documentation

668.57(a)

Requesting a tax transcript

There are a few ways to request a tax transcript: online at www.irs.gov, by calling 1-800-908-9946, or by mailing or faxing the paper Form 4506T-EZ, which can be printed out from the IRS website. See the attachment to DCL GEN-11-13 on www.ifap.ed.gov for specific instructions.

Filing an amended return

Students or parents who file an amended return cannot use the IRS DRT, and if they amend the return after using the DRT to fill out the FAFSA, you cannot rely on that data. Instead, you will need to use information from these documents to complete verification:

1. a signed copy of the IRS Form 1040X that was filed **and**
2. a signed copy of the original tax return that was filed, a tax return transcript (which does not have to be signed), or any IRS transcript (such as a return transcript for taxpayer or RTFTP) that includes all the income and tax information required to be verified: AGI, income tax paid, education credits, etc.

Line items from the 2011 tax return			
	1040	1040A	1040EZ
AGI	37	21	4
Income Tax Paid	55	35	10
Deductible IRA/SEP	28 plus 32	17	
Tax-exempt Interest Income	8b	8b	
Untaxed Portions of IRAs and Pensions (excludes rollovers)	15a minus 15b and 16a minus 16b	11a minus 11b and 12a minus 12b	

HEROES Act modifications

The Higher Education Relief Opportunities for Students (HEROES) Act provides for the modification and waiving of some statutory and regulatory provisions related to students who receive financial aid and who are on active duty during a war or other military operation or who reside or are employed in a declared disaster area. These adjustments apply to return of funds and signature requirements for verification and application, among other things. These waivers and modifications were due to expire on September 30, 2007, but on that date the law—and with it the Secretary’s authority to issue the waivers and modifications—was made permanent. As a result, the above actions will remain in effect until September 30, 2012, unless the Secretary ends or changes them before then. For all the details on the act and a list of the eligible students, see pages 69312–69318 of the *Federal Register* dated December 12, 2003.

Household size documentation

668.57(b)

Parent remarriage after applying

While the applicant does not typically update household size or number in college because of a change in his marital status, if he is a dependent student and his parent remarries between application and verification, he must update household size to include the new stepparent. However, the student would not count the new stepparent’s income and assets. The school could use professional judgment to include the stepparent’s income or to otherwise account for the change.

HEA Sec. 475(f)(3)

34 CFR 668.55(b)

If a person who is required to provide a W-2 form can’t do it timely, you may permit her to submit a signed statement with the amount of the income earned from work, the source of that income, and the reason the W-2 form is not available in time.

When a person filed a foreign or Puerto Rican tax return, obtaining an IRS tax return transcript is not possible. In those cases you may accept instead of the transcript a copy of the tax return, which must be signed by the filer or one of the filers of a joint return, and you must document the circumstances.

On the few occasions that you use a tax return to complete verification, you can accept an electronic copy of the return that has been electronically signed provided your school’s process for accepting such signatures complies with the Electronic Signatures in Global and National Commerce (ESIGN) Act. But a signature on Form 8879, the IRS e-file Signature Authorization, is not an acceptable substitute for a signature on the tax return.

For persons who have a tax professional prepare their return, instead of a copy of the return with the filer’s signature, you may accept one that has the name and Preparer Tax Identification Number (PTIN) of the preparer or has his SSN or EIN and has been signed, stamped, typed, or printed with his name and address. Note that the IRS requires paid preparers to have a PTIN.

If you are using a verification worksheet, make sure that it is signed, that all required sections are completed, and that the relevant tax or alternative documents are attached. Copies are acceptable, and unless specifically noted in this chapter, a signature on a copy is as valid as an original signature (i.e., a handwritten or “wet” signature). If an acceptable copy is of an unsigned tax return, the filer (or at least one of the filers of a joint return) must sign it. You can accept a tax form that was completed to duplicate the filed return; this duplicate must have at least one filer’s signature.

The chart on page 79 shows the tax form line numbers for the most commonly reported items. This chart is a reference only; it is not a list of all the items the school must check on a tax return.

When a tax return transcript is unavailable

When the tax filer requests an IRS tax return transcript and is unsuccessful, she can use a signed copy of the 2011 tax return (Form 1040, 1040A, or 1040EZ) for verification. She must also provide you with one of the following:

- if she tried to get the transcript using the paper Form 4506-T or 4506T-EZ, a copy of the response (which she must sign) mailed to her informing her that the IRS could not provide the transcript; or
- if she tried to get the transcript using the Internet, a signed copy of a screen print from the official IRS webpage showing a message that the transcript request was unsuccessful.

Because the IRS does not send written confirmation of the failure of a transcript request using the telephone, there is no documentation alternative

Acceptable Documentation

	IRS Data Retrieval	Verification Worksheet	Other Documentation in lieu of Worksheet or Data Retrieval
<i>Household Size</i>		✓	Signed statement
<i>Number in College</i>		✓	Signed statement or institutional certification
<i>AGI and Taxes Paid</i>	✓		Tax return transcript, copy of the tax return, Form W-2, Form 4868, or a signed statement
<i>Untaxed Income and Benefits</i>	✓		Tax return transcript, copy of the tax return, Form W-2, Form 4868, or a signed statement
<i>SNAP Benefits</i>		✓	Signed statement or agency documentation
<i>Child Support Paid</i>		✓	Signed statement
<i>Income Earned from Work for Non-tax Filers</i>		✓	Signed statement and Form W-2

for that method. Affected tax filers must request a tax return transcript using either the online or paper method and, if unsuccessful, provide you with the above noted documentation.

Number in college documentation
668.57(c)

In addition to the documentation already specified, the tax filer must also provide you with a completed and signed IRS Form 4506-T or 4506T-EZ that includes on line 5 the name, address, and telephone number of your school as the third party to whom the IRS is to mail the tax return transcript. If you have no reasonable doubt about the accuracy of the information on the copy of the tax return, you should proceed with verification and simply place the 4506 form in the student's file rather than sending it to the IRS.

However, if you have reason to believe that the information on the tax return may not be accurate, you must, before verification can be completed, send the Form 4506-T or 4506T-EZ to the IRS and wait for the return of the transcript or confirmation from the IRS that a transcript is not available for that tax filer. See the 11/2/12 electronic announcement for more information.

Household size

To document the household size, the student needs to provide a statement signed by him and, if dependent, at least one parent that gives the name, age, and relationship to the student of each person in the household. If the student completed the Department's verification worksheet, no further documentation for this item is required.

Victims of identity theft

When the IRS determines a tax filer has been or likely was a victim of identity theft, it will not allow him to use the IRS DRT or get a tax return transcript until the matter has been resolved, which can take up to a year for complex cases. For a tax filer who is a victim of identity theft, you may accept for verification a signed copy of the paper tax return he filed, as well as a copy of IRS Form 14039, Identity Theft Affidavit, if he submitted that form to the IRS.

Sometimes the IRS does not require the tax filer to submit a Form 14039, or if he did submit the form, he might not have saved a copy. In these cases he must give you, in addition to the signed copy of the tax return, either a signed and dated statement stating he was a victim of identity theft and that the IRS is investigating the matter, or a copy of a police report that he filed.

Verification selection after PJ

When professional judgment (PJ) is used (and coded correctly) to adjust an application that is not selected for verification, the CPS prevents the subsequent transaction from being selected for verification.

Updating information

668.55

You don't have to verify household size if either of the following apply:

- For a dependent student, the household size reported is three for married parents or two for a single, divorced, separated, or widowed parent.
- For an independent student, the household size reported is two if he is married or one if he is single, divorced, separated, or widowed.

Number in college

You can document this item with a statement signed by the student (and, if she is dependent, at least one parent) that gives the name and age of each person in the household who is enrolled at least half time in an eligible college (excluding, of course, the parents of dependent students). The statement must also give the name of each college, and it can be written to document household size as well. Completion of the Department's sample verification worksheet will satisfy the requirements for both items.

If you have reason to doubt the enrollment information reported, you must obtain from each school a statement that the named person will attend there on at least a half-time basis. You don't have to get such a statement if the person has not yet registered, is attending less than half time, or will be attending your school.

If you have reason to doubt whether a reported school is Title IV-eligible, you must insure it is, such as by checking to see if it has a federal school code.

You don't have to verify the number in college if the reported number enrolled is one (the student only).

SNAP benefits (food stamps)

If the ISIR shows that someone in the parents' or student's household received SNAP benefits in 2010 or 2011, the student must provide a signed statement indicating receipt of the benefit. A completed verification worksheet from the Department does this. If you have reason to doubt the receipt of SNAP benefits, you may require the student to show documentation from the agency that supplied the benefit or alternative documentation you find sufficient.

Child support paid

If the ISIR shows that the student or parent paid child support in 2011, the student must provide a statement signed by her or, if she is dependent, either parent and giving the annual amount of the support, the names of those who paid it and whom it was paid to, and the name(s) of the child(ren) for whom it was paid. A completed verification worksheet accomplishes this.

If you believe the information in that signed statement is inaccurate, the student must provide documentation such as a copy of the separation agreement or divorce decree that shows the amount of child support to be provided, a statement from the person receiving the child support showing the amount provided, or copies of the child support checks or money order receipts.

Tax documents: special situations and alternatives

Electronic filing (e-file)

There are a variety of methods for filing the tax return electronically, which include do-it-yourself methods as well as having a tax preparer complete the return. Each method should permit printing of a paper copy of the return in those cases where the IRS Data Retrieval was not used and a tax return transcript is not available. Returns in the e-file format might not contain every line item, showing instead only the data the tax filer provided. For example, if Item 8a, “Taxable interest income,” does not appear on such a return, that means no taxable interest income was reported.

Non-filers

An AGI figure won’t be available for someone who isn’t required to file a tax return. A non-filer would instead report on the FAFSA income earned from work, which includes any income reported on the individual’s W-2 forms plus any other earnings from work not reported on those forms. Even if no taxes were paid on this income earned from work, it **should not** be reported as untaxed income on the FAFSA.

As mentioned earlier, non-filers must provide a signed statement, e.g., the Department’s verification worksheet, certifying their non-filer status and listing all the sources and amounts of income earned from work, and they must also provide any W-2 forms they have for that income.

Financial aid professionals are not expected to have special knowledge or expertise regarding the U.S. tax code. If someone whose data were required on the FAFSA submits a signed statement claiming non-filer status and you have reason to believe that person would have been required to file a U.S. tax return, this constitutes conflicting information and must be resolved. (For more on conflicting information, see *Chapter 5*.) For example, in such a case, you might require a letter from the IRS, a copy of the applicable tax provision, or other documentation supporting the claim to non-filer status. **Conflicting information must be resolved before you can disburse federal student aid.**

Immigrants are not exempt from tax filing. The IRS is concerned whether a person is a **resident alien**—legal or illegal does not matter—and a resident alien’s income is generally subject to tax in the same manner as a U.S. citizen’s. Immigrants who do not have an SSN and are unable to get one can apply with the IRS for an individual taxpayer identification number (ITIN). The ITIN is only for tax purposes. It does not authorize a person to work, endorse his legal status, or entitle him to the earned income credit or Social Security benefits.

Filing extensions

See the guidance on page 79 if any of the persons required to report information on the FAFSA haven’t filed a tax return by the time of verification and a filing extension was granted by the IRS.

Fiscal year tax returns

For a fiscal (not calendar) year return, a person should report the AGI and U.S. income tax paid from the return that includes the greater number of months in the base year (see *Chapter 2* for an example). To order a fiscal year tax transcript for verification, the person must use Form 4506-T rather than Form 4506T-EZ.

Nonresident filers

Certain nonresidents, mostly those holding temporary visas such as an F-1 or H-1, file a 1040NR return, which is acceptable documentation for verification. Such persons are neither permanent residents nor U.S. citizens.

Foreign income

As noted in Step 2 in *Chapter 2*, information from non-IRS tax returns would be reported on the FAFSA, with the value of the foreign income and taxes reported in U.S. dollars, using the exchange rate at the time of application. For verification these returns are considered equivalent to IRS Form 1040. If the student (or his parents) earned foreign income but did not pay any taxes on it, it should be reported as untaxed income.

Quality Assurance (QA) Program

Schools participating in the QA Program develop a quality improvement approach to their administration of the FSA programs. They design a verification program that fits their population, and they have flexibility regarding the following verification regulations:

34 CFR 668.53(a)(1)–(4): QA schools are exempt from these paragraphs in the section on policies and procedures, though they must document the process they will use instead.

668.54(a)(1), (2), and (4): QA schools are exempt from having to verify records selected by the CPS. Instead, QA schools use the ISIR Analysis (IA) Tool to analyze applicant data and determine what the verification criteria will be.

668.56: QA schools determine which ISIR items to verify.

668.57: QA schools determine the acceptable documentation for the ISIR items they choose for verification.

668.60(a): QA schools establish the time frame in which students must submit verification documents.

QA schools are not exempt from resolving conflicting information.

To help with the design of verification criteria, QA schools must use the IA Tool to test the criteria's effectiveness. The tool shows which application elements changed when verified and reveals the impact that those changes have on the EFC. This tool is available to all schools on the main menu of FAA Access to CPS Online. For more information, go to <http://ifap.ed.gov/qahome/Default.html>.

You can use the IA Tool Web demo at <http://fafsademo.test.ed.gov>; type in **eddemo** for the user name and **fafsatest** for the password. For the FAA login information for the IA Tool, use destination code **TG99999** and your actual federal school code.

Interim disbursements

668.58

UPDATING INFORMATION

Because the FAFSA is considered to be a “snapshot” of the family’s financial situation as of the date the application was submitted, after that date only certain items from the FAFSA can be updated under the conditions given below.

All applicants: An applicant must update dependency status and FAFSA information throughout the award year except when the update is caused by a change in the student’s marital status.

All applicants selected by the Department for verification or by a school for verification of household size or number in college: A selected applicant must update the household size and number in college to be correct as of the date of verification unless the change is due to a change in the student’s marital status.

At your discretion you may update in either of the above situations even when the update is due to a change in the student’s marital status if you deem it necessary to address an inequity or to reflect more accurately the applicant’s ability to pay. Such a decision must be on a case-by-case basis, and you must document your reasons for it. You must also update all other pertinent information, such as spousal income and taxes paid. Your school may have a policy of not considering such updates after a specific census date. Note, however, that you cannot update the marital status of an already independent student whose dependency status has not changed because of her marriage or divorce and who was not selected for verification. In such a case you must select the student for verification if you want to exercise your discretion to update her marital status and all other associated information.

Documenting household size or number in college is not required in a subsequent verification in the same year if the information has not changed.

CORRECTING ERRORS

As explained in the previous section, you only make updates in specified situations, but for students who are not selected for verification, you or they must correct and submit for processing any errors reported on the original FAFSA that would change the EFC or that determine the students’ eligibility for aid.

For students who are selected for verification and receiving subsidized student aid, changes that result to any non-dollar item and to any dollar item of \$25 or more must be submitted for processing. See the section on changes to an applicant’s FAFSA.

INTERIM DISBURSEMENTS

Interim disbursements are allowed either prior to verification or after verification but before receiving the corrected SAR or ISIR. If you have no reason to question the accuracy of the information on the FAFSA, prior to completing verification you may at your discretion

1. make one disbursement of Pell, Perkins, and FSEOG funds for the applicant's first payment period,
2. permit FWS employment for the first 60 consecutive days after the student enrolls for the award year, or
3. originate but not disburse a Direct Subsidized Loan.

If verification results in changes to the FAFSA information that you determine will not alter award amounts, you may at your discretion take actions 1–3 as well as disburse a Direct Subsidized Loan prior to receiving the corrected valid SAR or ISIR.

Overpayments from interim disbursements

If prior to verification you make an interim disbursement of Pell, Perkins, or FSEOG funds, your school is liable for any overpayment that results. If you can't eliminate it by reducing subsequent disbursements or having the student return the money, your school must use its own funds to reimburse the appropriate program by the earlier of 60 days after the student's last day of attendance or the last day of the award year.

If prior to verification your school permits provisional FWS employment of students for up to 60 days, it is liable for any overpayment it can't recover by adjusting other aid, and it must reimburse the FWS account from its own funds. Students must be paid for all work performed out of your school's payroll account—they can't be required to repay FWS wages earned except when they are proven guilty of fraud.

If you make an interim disbursement after completing verification but prior to receiving a correct valid SAR or ISIR, and you fail to receive the SAR or ISIR within the deadlines discussed later in this chapter, your school must use its own funds to reimburse the appropriate program and ensure that the student is paid under its own payroll account for all work performed.

CHANGES IN A SELECTED APPLICANT'S FAFSA

To receive subsidized student aid, students or the school must submit for processing any changes resulting from verification to a non-dollar item or a single dollar item of \$25 or more.

Campus-based and DL changes

When students receive subsidized student aid other than Pell grants and there is a change, adjust the package on the basis of the EFC on the corrected valid SAR or ISIR. If there was an interim disbursement, comply with the relevant rules if the package must be reduced. If there was a regular disbursement and the package must be reduced, comply with Perkins or FSEOG overpayment rules or with the rules for dealing with excess loan proceeds for Direct Subsidized Loans.

Changes to FAFSA information

668.59

When there is an overaward from a regular disbursement, the following individual program regulations apply—

Pell grants: 690.79

Perkins and FSEOG: 673.5(f)

Subsidized DL: 685.303(e)

Recovery of funds from interim disbursements

668.61

Example: selection after disbursement

Owen is attending Guerrero University. His application isn't selected for verification, and he receives aid in the fall. In December, Owen submits a correction on his SAR that causes the ensuing transaction to be selected for verification. The aid administrator at Guerrero tells Owen he needs to submit verification documents if he wants his aid for the spring and if he wants to keep the Pell funds he received for fall, but Owen doesn't turn in the documents. Owen doesn't have to repay the Stafford loan he got in the fall, but he does have to return the Pell grant, and Guerrero must cancel his aid package for the spring.

Using a joint return to figure individual AGI and taxes paid

If the filer of a joint return has become widowed, divorced, or separated since filing the return, it may be necessary to determine the individual's income and taxes paid using the joint return and the relevant IRS W-2 forms. (If a filer is self-employed or if a W-2 is not available, the school may accept a signed statement from the filer that certifies the base year AGI and U.S. taxes paid.) If the filer has divorced and married someone new, then the new spouse's income and assets would also need to be included.

Add the income amounts from the individual's W-2 forms to any other income that can be extracted from the joint return. Any interest or business income earned on joint accounts or investments should be assessed at 50%. (The same procedure should be used to divide business or farm losses.) Also, if the AGI listed on the joint return was adjusted ("Adjustment to Income"), you should reduce the individual's AGI by the portion of the adjustment that applies solely to him or her. For example, if an adjustment was made for moving expenses (which applies to the couple jointly), only 50% of the adjustment amount can be applied against the individual's income. An AGI figure can be calculated for the individual filer, using a joint return; a signed statement from the filer certifying that the data from the joint return were accurately assessed is sufficient documentation for this method.

Use one of the following methods to figure the individual's taxes paid:

- **Tax table (preferred method).** Using the IRS Tax Table or Tax Rate Schedule for the appropriate year, calculate the amount of tax that would have been paid if a separate return had been filed. Use the deduction and number of exemptions the individual could have claimed if he or she had filed a separate return. (If itemized deductions were taken, count only the portion of those deductions that could have been claimed on a separate tax return.)
- **Proportional distribution.** Determine what percentage of the joint AGI was attributable to the individual and then assess the joint taxes paid by that same percentage.

Example 1: Calculating individual AGI from joint return example

Eddy's application is selected for verification. He and his wife filed a joint return for 2011 and have since separated. The AGI on Eddy's FAFSA matches the AGI of \$48,000 on the 2011 tax return, which means it's wrong because it includes his wife's income.

Eddy's W-2 shows that his income for 2011 was \$19,800, and the tax return shows \$400 in interest. Because it was interest on a joint savings account, the aid administrator adds \$200 of it to Eddy's income and submits \$20,000 as the corrected income via FAA Access.

Example 2: Calculating individual taxes paid from a joint return

The aid administrator determines that Eddy's part of the \$48,000 AGI he and his wife reported is \$20,000. Eddy and his wife claimed four exemptions on their tax return (themselves, one child, and Eddy's nephew). Eddy's wife has custody of the child and will claim him as her dependent when she files her tax return for 2011. Eddy's nephew still lives with him. Therefore, Eddy would have had two exemptions (himself and his nephew), totaling \$7,400. In the new situation, Eddy's filing status is "head of household" instead of "married." Therefore, his standard deduction is \$8,500 (instead of the \$11,600 for married filers). Eddy's income of \$20,000 minus the \$7,400 for exemptions and the \$8,500 standard deduction results in \$4,100 in taxable income.

The aid administrator uses the tax table to determine how much tax Eddy would have paid on this amount, taking into account any applicable credits reported on the original return. With a taxable income of \$4,100, the amount of tax paid from the tax schedule would be \$413.

To use the proportional distribution method instead, the aid administrator figures out what percentage of the joint AGI Eddy's income represents. The percentage is 42% (20,000 divided by 48,000 is .4167). The aid administrator then multiplies the income tax paid as reported on the tax return (\$1,394 for this example) by this percentage. Therefore, Eddy's income tax paid would be \$585 (.42 x \$1,394).

Pell changes

When the data on the FAFSA change, recalculate the student's Pell grant on the basis of the EFC on the corrected valid SAR or ISIR. You can only pay an increased Pell grant if you have that output document and it supports an increased Pell award.

If the Pell grant is reduced and the student received an interim disbursement, adjust following disbursements as necessary. Failing that, the student should reimburse the Pell grant program, or, if he does not return the overpayment, your school must reimburse the Pell program with its funds. If the student received Pell grant money as a regular disbursement, he is responsible for repaying the overpayment. See *Volume 5, Chapter 1* of the Handbook for information on overpayments.

Selection after disbursement

A student's application might be selected for verification after corrections are submitted and the student has been paid based on the previous unselected CPS transaction. You must verify his application before making further disbursements. If verification does not justify aid already disbursed, then the student is responsible for repaying all aid for which he is not eligible, though he may keep any Stafford loan money he received and FWS wages he earned. See page 88 for what happens if he fails to complete verification.

After documentation is complete

When you've obtained all necessary verification documents from the student, you should compare them to the SAR or ISIR you are reviewing for payment. If all the student's information is correct and there are no outstanding issues or conflicting information, you may award and disburse aid for which the student is eligible.

HOW TO SUBMIT CORRECTIONS AND UPDATES

Corrections and updates can be submitted by the student on the SAR or the Web or by the school using FAA Access to CPS Online or the Electronic Data Exchange (EDE).

Using FAFSA on the Web (FOTW)

Any student who has a PIN—regardless of how he originally applied—may correct any of his own data by using FAFSA on the Web at www.fafsa.gov. If dependent students need to change parental data, a parent must either sign electronically with her own PIN or print out and sign a signature page.

Submitting changes via FAA Access to CPS Online or EDE

Your school can submit corrections and updates electronically through FAA Access to CPS Online or EDE even if the original application wasn't submitted with that method. If your school isn't listed on the transaction you want to correct, the student will have to give you the DRN printed on the SAR or SAR Acknowledgement so that you can add your school in the next available institution field and then get electronic access to the resulting corrected transaction. If all the fields are filled, the student will have to tell you which school to replace with yours.

Making corrections and updates

FAFSA on the Web
www.fafsa.gov

FAA Access to CPS Online
<http://faaaccess.ed.gov/>
or via EDE

by the school aid office

Student aid report
paper corrections sent by mail

By phone

Change schools listed or student address (DRN required)
Federal Student Aid Information Center (FSAIC)
1-800-4-FED-AID (1-800-433-3243)

Corrections by phone limited to processor errors

As we've discussed, a student with a DRN can change his address and school listings by calling the Federal Student Aid Information Center.

Most other corrections can't be made over the phone—they have to be done on the SAR or through FOTW or FAA Access. There is only one exception, and that's when the information the student submitted on a paper FAFSA or SAR was not scanned or input correctly.

If a student contacts the FSAIC and an operator can verify by viewing the image file of the document that an answer to an item was not correctly recorded by the FAFSA processor, the operator can correct that error.

The correction will be transmitted to the CPS, a corrected ISIR will be available to the student's schools within 72 hours, and he will receive a corrected SAR in the mail within 10 days. The student doesn't have to sign for this correction because he has already signed the original paper document that has the correct information.

Failure to submit documentation

Pell Grants 668.60(c)
C-B/DL 668.60(b)

If you send a correction or update for a student, you must first have signed documentation from the student and parent. This can be signatures on Part 2 of the SAR, a signed copy of the correction or update, or a signed verification document. Unlike those for the original application, these do not have to be wet signatures. See *Chapter 2* for more on signature requirements.

The CPS will process the change, send an ISIR to the school, and send the student a one-page SAR acknowledgement or, if the CPS has her e-mail address, an e-mail with a link to her SAR information on the Web.

Using the Student Aid Report (SAR) to make corrections

Students who received a paper SAR may make corrections or updates on it, then sign and return it to the FAFSA processor at the address given at the end of the SAR (of course, students with PINs can instead use FOTW). One parent must also sign if the student is dependent and parent data was changed, unless the only corrections are to the institution or housing codes, the address, or telephone number.

If the student applied electronically through a school or received an e-mail link to SAR information on the Web but would like to make corrections with a paper SAR, she can have one mailed to her by calling the FSAIC at 1-800-433-3243 and providing her name, SSN, and date of birth.

Adding schools and changing a student's address

As with other changes, a student can add schools or change her address, e-mail address, or telephone number on the Web or on a paper SAR. But she can also update these items over the phone by calling 1-800-4-FED-AID and providing her DRN. You can submit those changes for her through FAA Access, although, as noted before, if your school was not listed on the student's application, you will need her DRN to add your school.

The FAFSA has limited space for a student to list schools that will receive the application data: four schools can appear on the paper application, ten with either FAFSA on the Web, FAA Access, or EDE. If the student wants information sent to more schools, he can use any of the methods listed previously to replace some or all of the original schools, though the replaced schools will not receive an ISIR. For example, if the student originally listed ten schools on the application and then used FOTW to replace two schools with two new ones, those that were replaced would not receive an ISIR from this correction or any subsequent correction on which they did not appear.

Verification completed within additional time period for Pell

34 CFR 668.60(c)(1)

DEADLINES AND FAILURE TO SUBMIT DOCUMENTATION

You must require students selected for verification—whether by your school or by the Department—to submit to you the documentation by the date specified by your school (for Campus-based and DL) or the Department (for Pell).

Campus-based and DL

If a student doesn't provide verification documentation within a reasonable time period that your school has established, you cannot

- disburse more Perkins or FSEOG funds,
- employ or permit further FWS employment, or
- originate or disburse any additional Direct Subsidized Loans.

Additionally, the student must repay any Perkins or FSEOG funds she received that year.

If she fails to complete verification within the time period established by your school and if you received any Direct Subsidized Loan funds for the student that you did not disburse, you must return some or all of those funds under the excess cash tolerance regulation [see 34 CFR 668.166(b) and *Volume 4, Chapter 2*].

Notwithstanding this, if the student provides the documentation after your school's deadline, you may, at your discretion, still provide aid.

Pell grants

A student selected for verification may submit a valid SAR or a school can receive a valid ISIR after the Pell deadline published in the *Federal Register* but before the verification deadline established by the Department and also published in the *Federal Register*. If the student does not provide the verification documentation or you do not receive the valid SAR or ISIR (if necessary) within this additional time, the student forfeits his Pell grant for the award year and must return any Pell money already received for that award year.

Other considerations

The Department may determine not to process the FAFSA of an applicant who has been requested to provide documentation until he does so or the Department decides there is no longer a need for it.

A Pell applicant selected for verification must complete the process by the deadline published in the *Federal Register*. As of this writing the notice for 2012–2013 has not been published, but the deadline is expected to be September 27, 2013, or 120 days after the last day of the student's enrollment, whichever is earlier. Campus-based and Stafford loan applicants must complete verification by the same deadline or by an earlier one established by your aid office.

Verification is complete when you have all the requested documentation and a correct valid ISIR or SAR. This includes any necessary corrections, which must be made by the deadlines published in the *Federal Register* for the submission of paper or electronic corrections.

Late disbursements

Generally a student ceases to be eligible for aid once he has finished the term and is no longer enrolled. However, he may submit verification documentation and receive a late disbursement after that time if the Department processed a SAR or ISIR with an official EFC while he was still enrolled. For information on *post-withdrawal* disbursements, see *Volume 5*.

Late disbursements
668.164(g)

Verification status codes

When you disburse a Pell grant, you must report the student's verification status through Common Origination and Disbursement (COD) even if he wasn't selected for verification.

V—You have verified the student. This includes students selected by the CPS and those your school chose to verify based on its own criteria.

W—The student was selected for verification by the CPS or your school, and you chose to pay a first disbursement of Pell without documentation. This code must be updated once verification is complete, or COD will reduce the Pell grant to zero.

S—The CPS selected the student for verification, but you did not verify him because he satisfied one of the exclusions described earlier in the chapter or because your school participates in the Quality Assurance Program and the student's application did not meet your school's verification criteria.

Blank—Report a blank if you have not performed verification because neither the CPS nor your school selected the student.

C. Dependent Student's Income Information to Be Verified

1. TAX RETURN FILERS—**Important Note:** If the student filed, or will file, an amended 2011 IRS tax return, the student must contact the financial aid administrator before completing this section.

Instructions: Complete this section if the student filed or will file a 2011 income tax return with the IRS. *The best way to verify income is by using the IRS Data Retrieval Tool that is part of FAFSA on the Web. If the student has not already used the tool, go to FAFSA.gov, log in to the student's FAFSA record, select "Make FAFSA Corrections," and navigate to the Financial Information section of the form. From there, follow the instructions to determine if the student is eligible to use the IRS Data Retrieval Tool to transfer 2011 IRS income tax information into the student's FAFSA. It takes up to two weeks for IRS income information to be available for the IRS Data Retrieval Tool for electronic IRS tax return filers and up to eight weeks for paper IRS tax return filers. If you need more information about when or how to use the IRS Data Retrieval Tool, see your financial aid administrator.*

Check the box that applies:

- The student has used the IRS Data Retrieval Tool in FAFSA on the Web to retrieve and transfer 2011 IRS income information into the student's FAFSA, either on the initial FAFSA or when making a correction to the FAFSA. *The student's school will use the IRS information that was transferred in the verification process.*
- The student has not yet used the IRS Data Retrieval Tool in FAFSA on the Web but will use the tool to retrieve and transfer 2011 IRS income information into the student's FAFSA once the student has filed a 2011 IRS tax return. *See instructions above for information on how to use the IRS Data Retrieval Tool. The student's school cannot complete the verification process until the IRS information has been transferred into the FAFSA.*
- The student is unable or chooses not to use the IRS Data Retrieval Tool in FAFSA on the Web, and the student will submit to the school a **2011 IRS tax return transcript**—not a photocopy of the income tax return. *To obtain an IRS tax return transcript, go to www.irs.gov and click on the "Order a Return or Account Transcript" link, or call 1-800-908-9946. Make sure to request the "IRS tax return transcript" and not the "IRS tax account transcript." You will need your Social Security Number, date of birth, and the address on file with the IRS (normally this will be the address used when the 2011 IRS tax return was filed). It takes up to two weeks for IRS income information to be available for electronic IRS tax return filers and up to eight weeks for paper IRS tax return filers.*
 - Check here if the student's IRS tax return transcript is attached to this worksheet.
 - Check here if the student's IRS tax return transcript will be submitted to the student's school later. Verification cannot be completed until the IRS tax return transcript has been submitted to the student's school.

2. TAX RETURN NON-FILERS—Complete this section if the student will not file and is not required to file a 2011 income tax return with the IRS.

Check the box that applies:

- The student was not employed and had no income earned from work in 2011.
- The student was employed in 2011 and has listed below the names of all the student's employers, the amount earned from each employer in 2011, and whether an IRS W-2 form is attached. Attach copies of all 2011 IRS W-2 forms issued to the student by employers. *List every employer even if they did not issue an IRS W-2 form. If more space is needed, attach a separate page with the student's name and Social Security Number at the top.*

Employer's Name	2011 Amount Earned	IRS W-2 Attached?
<i>Suzy's Auto Body Shop (example)</i>	<i>\$2,000.00(example)</i>	<i>Yes(example)</i>

D. Parent's Income Information to Be Verified—Note: If two parents were reported in Section B of this worksheet, the instructions and certifications below refer and apply to both parents.

1. TAX RETURN FILERS—**Important Note:** If the student's parent(s) filed or will file an amended 2011 IRS tax return, the student's financial aid administrator must be contacted before completing this section.

Instructions: Complete this section if the student's parent(s) filed or will file a 2011 income tax return with the IRS. *The best way to verify income is by using the IRS Data Retrieval Tool that is part of FAFSA on the Web. If the student's parent(s) has not already used the tool, the parent and the student should go to FAFSA.gov, log in to the student's FAFSA record, select "Make FAFSA Corrections," and navigate to the Financial Information section of the form. From there, follow the instructions to determine if the parent(s) is eligible to use the IRS Data Retrieval Tool to transfer 2011 IRS income tax information into the student's FAFSA. It takes up to two weeks for IRS income information to be available for the IRS Data Retrieval Tool for electronic IRS tax return filers and up to eight weeks for paper IRS tax return filers. If you need more information about whether or how to use the IRS Data Retrieval Tool, see the student's financial aid administrator.*

Check the box that applies:

- The student's parent has used the IRS Data Retrieval Tool in FAFSA on the Web to transfer 2011 IRS income information into the student's FAFSA, either on the initial FAFSA or when making a correction to the FAFSA. *The student's school will use the IRS information transferred into the student's FAFSA to complete the verification process.*
- The student's parent has not yet used the IRS Data Retrieval Tool but will use the tool to transfer 2011 IRS income information into the student's FAFSA once the parent's IRS tax return has been filed. *See instructions above for information on how to use the IRS Data Retrieval Tool. The student's financial aid administrator cannot complete verification until the parent has transferred IRS information into the student's FAFSA.*
- The parent is unable or chooses not to use the IRS Data Retrieval Tool, and the parent will submit to the student's school a copy of the parent's **2011 IRS tax return transcript(s)**—not photocopies of the income tax return. *To obtain an IRS tax return transcript go to www.IRS.gov and click on the "Order a Return or Account Transcript" link, or call 1-800-908-9946. Make sure you order the "IRS tax return transcript" and not the "IRS tax account transcript." The parent will need his or her Social Security Number, date of birth, and the address on file with the IRS (normally this will be the address used when the 2011 IRS tax return was filed). It takes up to two weeks for IRS income information to be available for electronic IRS tax return filers and up to eight weeks for paper tax return filers. If the parents are married and separate 2011 tax returns were filed, 2011 IRS tax return transcripts must be submitted for each parent.*
 - Check here if an IRS tax return transcript(s) is attached to this worksheet.
 - Check here if IRS tax return transcript(s) will be submitted to the student's school later. Verification cannot be completed until the IRS tax return transcript(s) has been submitted to the school.

2. TAX RETURN NON-FILERS—Complete this section if the student's parent(s) will not file and is not required to file a 2011 income tax return with the IRS.

Check the box that applies:

- The parent(s) was not employed and had no income earned from work in 2011.
- The parent(s) was employed in 2011 and has listed below the names of all the parent's employers, the amount earned from each employer in 2011, and whether an IRS W-2 form is attached. Attach copies of all 2011 IRS W-2 forms issued to the parent(s) by employer(s). *List every employer even if they did not issue an IRS W-2 form. If more space is needed, attach a separate page with the student's name and Social Security Number at the top.*

Employer's Name	2011 Amount Earned	IRS W-2 Attached?
<i>Suzy's Auto Body Shop (example)</i>	<i>\$2,000.00 (example)</i>	<i>Yes (example)</i>

Student's Name: _____ SSN: _____

E. Parent's Other Information to Be Verified

1. Complete this section if someone in the student's parent's household (listed in Section B) received benefits from the Supplemental Nutrition Assistance Program or SNAP (formerly known as food stamps) any time during the 2010 or 2011 calendar years.

One of the persons listed in Section B of this worksheet received SNAP benefits in 2010 or 2011. If asked by the student's school, I will provide documentation of the receipt of SNAP benefits during 2010 and/or 2011.

2. Complete this section if one of the student's parents paid child support in 2011.

One (or both) of the student's parents listed in Section B of this worksheet paid child support in 2011. The parent has indicated below the name of the person who paid the child support, the name of the person to whom the child support was paid, the names of the children for whom child support was paid, and the total annual amount of child support that was paid in 2011 for each child. If asked by the school, I will provide documentation of the payment of child support. *If you need more space, attach a separate page that includes the student's name and Social Security Number at the top.*

Name of Person Who Paid Child Support	Name of Person to Whom Child Support was Paid	Name of Child for Whom Support Was Paid	Amount of Child Support Paid in 2011
<i>Marty Jones</i>	<i>Chris Smith (example)</i>	<i>Terry Jones</i>	<i>\$6,000.00</i>

F. Certification and Signatures

Each person signing this worksheet certifies that all of the information reported on it is complete and correct. The student and one parent must sign and date.

WARNING: If you purposely give false or misleading information on this worksheet, you may be fined, be sentenced to jail, or both.

Student's Signature

Date

Parent's Signature

Date

***Do not mail this worksheet to the U.S. Department of Education.
Submit this worksheet to the financial aid administrator at your school.***

You should make a copy of this worksheet for your records.

Student's Name: _____ SSN: _____

C. Independent Student's Income Information to Be Verified

1. TAX RETURN FILERS—**Important Note:** If you (or your spouse, if married) filed, or will file, an amended 2011 IRS tax return, you must contact your financial aid administrator before completing this section.

Instructions: Complete this section if you, the student, filed or will file a 2011 income tax return with the IRS. *The best way to verify income is by using the IRS Data Retrieval Tool that is part of FAFSA on the Web. If you have not already used the tool, go to FAFSA.gov, log in to your FAFSA record, select "Make FAFSA Corrections," and navigate to the Financial Information section of the form. From there, follow the instructions to determine if you are eligible to use the IRS Data Retrieval Tool to transfer 2011 IRS income tax information into your FAFSA. It takes up to two weeks for IRS income information to be available for the IRS Data Retrieval Tool for electronic IRS tax return filers and up to eight weeks for paper IRS tax return filers. If you need more information about when or how to use the IRS Data Retrieval Tool, see your financial aid administrator.*

Check the box that applies:

- I, the student, have used the IRS Data Retrieval Tool in FAFSA on the Web to transfer my (and, if married, my spouse's) 2011 IRS income information into my FAFSA, either on the initial FAFSA or when making a correction to the FAFSA. *Your school will use the IRS information that was transferred in the verification process.*
- I, the student, have not yet used the IRS Data Retrieval Tool, but I will use the tool to transfer my (and, if married, my spouse's) 2011 IRS income information into my FAFSA once I have filed my 2011 IRS tax return. *See instructions above for information on how to use the IRS Data Retrieval Tool. Your school cannot complete the verification process until your (and, if married, your spouse's) IRS information has been transferred into your FAFSA.*
- I, the student, am unable or choose not to use the IRS Data Retrieval Tool in FAFSA on the Web, and I will submit to the school **2011 IRS tax return transcript(s)**—not photocopies of the income tax return. *To obtain an IRS tax return transcript, go to www.irs.gov and click on the "Order a Return or Account Transcript" link, or call 1-800-908-9946. Make sure to request the "IRS tax return transcript" and not the "IRS tax account transcript." You will need your Social Security Number, date of birth, and the address on file with the IRS (normally this will be the address used when your 2011 IRS tax return was filed). It takes up to two weeks for IRS income information to be available for electronic IRS tax return filers and up to eight weeks for paper IRS tax return filers. If you are married and you and your spouse filed separate 2011 tax returns, you must submit tax return transcripts for both you and your spouse.*
- Check here if an IRS tax return transcript(s) is attached to this worksheet.
- Check here if IRS tax return transcript(s) will be submitted to your school later. Verification cannot be completed until the IRS tax return transcript(s) has been submitted to your school.

2. TAX RETURN NON-FILERS—Complete this section if you, the student (and, if married, your spouse), will not file and are not required to file a 2011 income tax return with the IRS.

Check the box that applies:

- The student (and, if married, the student's spouse) was not employed and had no income earned from work in 2011.
- The student (and/or the student's spouse if married) was employed in 2011 and has listed below the names of all employers, the amount earned from each employer in 2011, and whether an IRS W-2 form is attached. Attach copies of all 2011 W-2 forms issued to you (and, if married, to your spouse) by employers. *List every employer even if the employer did not issue an IRS W-2 form. If more space is needed, attach a separate page with your name and SSN at the top.*

Employer's Name	2011 Amount Earned	IRS W-2 Attached?
Suzy's Auto Body Shop (example)	\$2,000.00	Yes

Student's Name: _____ SSN: _____

D. Independent Student's Other Information to Be Verified

1. Complete this section if someone in the student's household (listed in Section B) received benefits from the Supplemental Nutrition Assistance Program or SNAP (formerly known as food stamps) any time during the 2010 or 2011 calendar years.

One of the persons listed in Section B of this worksheet received SNAP benefits in 2010 or 2011. If asked by my school, I will provide documentation of the receipt of SNAP benefits during 2010 and/or 2011.

2. Complete this section if you or your spouse, if married, paid child support in 2011.

Either I or, if married, my spouse who is listed in Section B of this worksheet, paid child support in 2011. I have indicated below the name of the person who paid the child support, the name of the person to whom the child support was paid, the names of the children for whom child support was paid, and the total annual amount of child support that was paid in 2011 for each child. If asked by my school, I will provide documentation of the payment of child support. *If you need more space, attach a separate page that includes your name and Social Security Number at the top.*

Name of Person Who Paid Child Support	Name of Person to Whom Child Support was Paid	Name of Child for Whom Support Was Paid	Amount of Child Support Paid in 2011
<i>Marty Jones(example)</i>	<i>Chris Smith</i>	<i>Terry Jones</i>	<i>\$6,000.00</i>

E. Certification and Signature

I certify that all of the information reported on this worksheet is complete and correct. The student must sign this worksheet. If married, the spouse's signature is optional.

WARNING: If you purposely give false or misleading information on this worksheet, you may be fined, be sentenced to jail, or both.

Student's Signature

Date

Spouse's Signature

Date

***Do not mail this worksheet to the U.S. Department of Education.
Submit this worksheet to the financial aid administrator at your school.***

You should make a copy of this worksheet for your records.

