



2023-2024 Verification Procedures for Pell, Campus-Based Programs, & Federal Direct Loan Program at ICB

Revised January 2023

POLICIES & PROCEDURES FOR VERIFICATION

ICB has developed the following policies and procedures for the verification of information provided by applicants for Federal Title IV student financial aid.

- Only those students selected for verification by the U.S. Department of Education (ED) or those with conflicting information in their records will be required to submit supporting documentation. In most cases, the required documentation consists of a completed Verification Worksheet and if the IRS DRT is not used then a Federal Tax Return Transcript (and an IRS Form 1040X if an amended tax return was filed) from the prior, prior year (e.g., 2021 calendar year for the 2023-2024 processing year, etc.). ***Any conflicting information in the student's file must be resolved before any financial aid may be disbursed, regardless of the student's verification status.***
- No Federal Pell Grant, Campus-Based aid, or Subsidized Direct Stafford Loan funds will be disbursed prior to the completion of verification.
- A Direct Stafford Loan will not be originated until all verification has been completed.
- Students eligible to receive a Pell Grant, Campus-Based aid or a Subsidized Direct Loan will have until ***120 days after their last day of attendance*** or by the deadline published in the Federal Register each year (deadline is usually around the end of September) whichever is earlier, to complete verification. However, in the interim, the student must have made arrangements with the Financial Aid office for payment of all tuition and fees due, or risk termination from the school. After the aforementioned period, all financial aid that might have been due is forfeited.
- All students will be notified on a timely basis if they are selected for verification and what supporting documentation is required. At that time, the student will be informed of the time parameters and the consequences of not completing the verification process. The institution will notify the student of the results of the verification process and any other documentation needed. The institution will assist the student in correcting any information that is inaccurate and will notify the student via an award letter if an award changes. The institution will use as its reference the most recent Verification Guide supplied by ED.
- If the institution suspects that a student may have engaged in fraud or other criminal misconduct in connection with their application for Title IV, HEA program assistance, the school will refer the case to the Office of Inspector General (OIG) (1-800-MISUSED) for



resolution. The school will consult with an attorney prior to referring the case to the OIG. (Common misconduct includes false claims of independent student status, false claims of citizenship, use of false identities, forgery of signatures of certifications, and false statements of income. Remember that fraud is the intent to deceive as opposed to a mistake.)

- The financial aid file will be documented with the date that verification is completed.

Dependent Student

The purpose of verification is to ensure that the Federal Income Tax Return data and other required documentation match the information on the Student Aid Report/Institutional Student Information Record (SAR/ISIR). A SAR/ISIR has been selected for verification if there is an asterisk (*) next to the Expected Family Contribution (EFC) and the verification flag field on the ISIR has a value of "Selected". The following is the procedure to follow when verifying a dependent student's SAR/ISIR.

Read page 1 (Eligibility Letter) of the SAR/ISIR and follow the instructions.

The Verification Tracking Flag on the 3rd page of the ISIR informs the Financial Aid office what Verification Worksheet to use, either V1, V4, or V5. Be aware that in limited circumstances, an applicant's Verification Tracking group could change after a correction and is required to verify the additional items that were not previously verified. No additional disbursements of any Title IV aid may be made until verification is satisfactorily completed. The Financial Aid office has the required Verification Worksheets for completion.

V1 – Standard Verification

Tax filers

- Verification of Adjusted Gross Income, U.S. income tax paid, untaxed portions of IRA distributions, untaxed portions of pensions, IRA deductions and payments, tax-exempt interest income and education tax credits.
- Verification of IRS income and tax data elements via the IRS Data Retrieval Tool (DRT) is the most accurate method for verifying the required data elements on the SAR/ISIR that are available on Federal Income Tax Returns. The IRS request field(s) on the ISIR must indicate a value of "02" in order to be acceptable for verification purposes. If the IRS request field shows "02", no further steps are required to complete verification of ISIR data that comes from the Federal Income Tax Return.
- Student/parent and spouse if married or both parents unmarried living together: If the IRS request flag on the ISIR does not indicate a value of "02", IRS Tax Account Transcripts should be received and reviewed to verify the student's/parents' information. For Tax

filers in a U.S. territory or commonwealth must submit a transcript of their tax return if it is available for free from the taxing authority.

- Based on guidance from Electronic Announcement dated January 9, 2019 institutions may accept as acceptable documentation a signed copy of the 2021 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 as mentioned above.
- If a copy of the tax return was not retained and cannot be located by the IRS, student/parent and spouse if married or both parents unmarried living together, must submit copies of all relevant W-2s, signed statement that individuals did not retain a copy of their tax account information, and documentation from the IRS (dated on or after October 1, 2022) that indicates that their 2021 tax account information cannot be located. 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 for 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 2021 income tax return, and a listing of the sources of any 2021 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 2021 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 non-filing status from the IRS or other relevant tax authority.

- For students and parents granted a tax filing extension, they must provide a copy of the IRS's approval of an extension beyond the automatic six-month extension for tax year 2021, verification of Non-filing Letter (confirmation that the tax return has not yet been filed) from the IRS or other relevant tax authority dated on or after October 1, 2022 (see below) copies of all their W-2 forms or, if they are self-employed, a signed statement with the amounts of their AGI and their U.S. income tax paid. After the return has been filed, they may use the DRT or submit the tax transcripts to the Financial Aid office.



- Based on guidance from Electronic Announcement dated January 9, 2019, ED has exercised flexibility to students and parents on the verification of non-filing letter. Schools may accept:
 - 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 2021 income tax return and list the sources of any 2021 income, and the amount of income from each source.

If an amended return was filed the Financial Aid office must collect a signed copy of the IRS Form 1040X that was filed, an unsigned tax return transcript (that will only include information from the original tax return), or any tax transcript that includes all of the income and tax information required to be verified.

Non-tax filers

- Submit a signed statement certifying that the student has not filed and is not required to file an income tax return. Sources of income earned from work (employer and source of earned income) must be listed. The Financial Aid office must receive a W-2 form for each source of employment income or a signed statement giving the sources and amounts of the income earned from work not on W-2s, the parents must submit a verification of non-filing letter from the IRS dated on or after October 1, 2022, attesting that they did not file a 2021 IRS income tax return unless they are unable to obtain one then see requirements above from new guidance for non-filing status letter.
- A tax filer who filed an income tax return with a tax authority other than the IRS may provide a signed copy of their income tax return that was filed with the relevant tax authority. However, if the Financial Aid office question's the accuracy of the information on the signed copy of the income tax return, the tax filer must provide the Financial Aid office with a copy of the tax account information issued by the relevant tax authority before verification can be completed.

Tax filers and non-tax filers

Verify household size and number in college by comparing Section B of the Dependent Verification Worksheet with the number in household and number in college on the SAR/ISIR.
Parents must be excluded from the number in college.



V2 and V3

These are not being used for the 2023-2024 award year.

V4 – Custom Verification

Verify Identity and Statement of Educational Purpose (signed statements). The Financial Aid office must retain a copy of the unexpired valid government-issued photo identification used to verify identity. It must be annotated by the school's authorized official who received it, indicating the date it was received and reviewed, and the name of the authorized official who collected and verified the student's ID.

V5 – Aggregate Verification

Verify Identity and Statement of Educational Purpose (signed statements). The Financial Aid office must retain a copy of the unexpired valid government-issued photo identification used to verify identity. It must be annotated by the school's authorized official who received it, indicating the date it was received and reviewed, and the name of the authorized official who collected and verified the student's ID.

Tax filers

Verification of Adjusted Gross Income, U.S. income tax paid, untaxed portions of IRA distributions, untaxed portions of pensions, IRA deductions and payments, tax exempt interest income and education tax credits.

Student/parent and spouse if married or both parents unmarried living together: IRS Tax Account Transcripts should be received and reviewed to verify the student's/parents' information.

Non-tax filers

Submit a signed statement certifying that they have not filed and are not required to file an income tax return. Sources of income earned from work (employer and source of earned income) must be listed. The Financial Aid office must receive a W-2 form for each source of employment income or a signed statement giving the sources and amounts of the income earned from work not on W-2s. The parents must submit a verification of non-filing letter from the IRS dated on or after October 1, 2022, attesting that they did not file a 2021 IRS income tax return unless they are unable to obtain one.



Tax filers and non-tax filers

Verify household size and number in college by comparing Section B of the Dependent

Verification Worksheet with the number in household and number in college on the SAR/ISIR.

Parents must be excluded from the number in college.

V6

This is not being used for the 2023-2024 award year.

All sections of Dependent Verification Worksheets must be completed and signed by the student and at least one parent (whose income is reported on the SAR/ISIR and Verification Worksheet) of the dependent student.

NOTES:

1. The following information is a good practice to utilize but is not a federal requirement unless the school notices conflicting information. Asset information on the Federal Income Tax Return should be compared with the lines for cash in bank, net worth of investments and net worth of business and/or farm on student's and/or parents' SAR/ISIR as follows:
 - a. If interest income is reported on the Federal Income Tax Return, there should be a dollar amount reported as cash in the bank in the student's and/or parents' section of the SAR/ISIR unless there is a statement explaining the reason why there are no cash/savings in the bank, etc.
 - b. If rents, royalties, investments, etc. are reported on the Federal Income Tax Return, there should be a dollar amount reported in net worth of investments in the student's and/or parents' section of the SAR/ISIR unless there is a statement explaining the reason why the net worth of investments is zero.
 - c. If there is business and/or farm income reported on the Federal Income Tax Return, there should be a dollar amount reported in net worth of business and/or farm on the student's or parents' section of the SAR/ISIR (excludes family owned and controlled small businesses or family farm).
 - d. If there is an amount showing on Form 1040, Schedule 1, line 15, there is a strong probability of self-employment income. And, if there is nothing showing on line 3 or 6, but there is a figure in line 5 (that would include partnership income), it is



likely from the partnership income showing in Box 14 (code A) on Schedule K-1 of Form 1065.

2. No Federal Student Aid Programs (PELL, SEOG, FWS, or Direct Loan funds) may be disbursed without a valid SAR/ISIR.
3. Students applying for a Federal Direct Loan must meet eligibility requirements (citizenship, etc.) and have completed all verification requirements before a Direct Loan may be disbursed.
4. Although verification is not required for PLUS or Unsubsidized Loans, the student must still complete a FAFSA and meet all citizenship and other eligibility requirements. The parents are subject to confirmation of his or her citizenship status by either the Social Security Administration or the Department of Homeland Security.
5. If a student is selected for verification under V4 or V5 and is only eligible for unsubsidized student financial assistance, you must still verify identity and statement of educational purpose. For V5 no other FAFSA information needs to be verified except the items mentioned.

IRS REQUEST & DISPLAY FLAG DESCRIPTIONS

IRS REQUEST FLAG DESCRIPTIONS

<i>ISIR Value & Value Printed on ISIR</i>	<i>Description</i>
Blank =	IRS Data Retrieval Tool not available in the application method utilized by the student (for example, paper FAFSA, EDE, or FAA Access to CPS Online)
00 =	Not eligible to use the IRS Data Retrieval Tool and was therefore not presented with the option to use it in FAFSA on the Web
01 =	Presented with the option to use the IRS Data Retrieval Tool in FAFSA on the Web and elected to use it, but did not transfer IRS data into the FAFSA
02 =	IRS data was transferred from the IRS and was not changed by the user prior to submission of an application or correction
03 =	IRS data was transferred from the IRS and changed by the user prior to submission of an application or Correction
04 =	IRS data was transferred from the IRS and then changed by the user on a subsequent transaction
05 =	Presented with the option to use the IRS Data Retrieval Tool in FAFSA on the Web, but did not elect to use it

06 =	IRS data was transferred from the IRS, but a subsequent change made him or her ineligible to use the IRS Data Retrieval Tool
07 =	IRS data was transferred from IRS, but the IRS indicated that an amended tax return was filed.

IRS DISPLAY FLAG DESCRIPTIONS

<i>ISIR Value & Value Printed on ISIR</i>	<i>Parent IRS Display Flag Description</i>	<i>Student IRS Display Flag Description</i>
A	Dependent student has special circumstances or independent student skipped the parent questions – IRS DRT was not displayed	Student skipped the income and asset questions – IRS DRT was not displayed
B	IRS DRT was displayed to parent	IRS DRT was displayed to student
C	Tax return status not equal to “Already completed” – IRS DRT was not displayed	Tax return status not equal to “Already completed” – IRS DRT was not displayed
D	Marital status date greater than or equal to January 2022 – IRS DRT was not displayed	Marital status date greater than or equal to January 2022 – IRS DRT was not displayed
E	First three digits of SSN are 666 – IRS DRT was not displayed	First three digits of SSN are 666 – IRS DRT was not displayed
F	Non-married parent or both married parents entered all zeroes in SSN – IRS DRT was not displayed	N/A
G	Neither married parent entered a valid SSN – IRS DRT was not displayed	N/A
J	Parent filed a Puerto Rican or Foreign tax return – IRS DRT was not displayed	Student filed a Puerto Rican or Foreign tax return – IRS DRT was not displayed
K	Parents are married and tax return filing status is Married Filed Separate Return – IRS DRT was not displayed	Student is married and tax return filing status is Married Filed Separate Return – IRS DRT was not displayed
L	Parents are married and tax return filing status is Head of Household – IRS DRT was not displayed	Student is married and tax return filing status is Head of Household – IRS DRT was not displayed

M	Conflict between the parents’ marital status and tax return filing status – IRS DRT was not displayed	Conflict between the student’s marital status and tax return filing status – IRS DRT was not displayed
N	Parents’ marital status is “Unmarried and both parents living together” – IRS DRT was not displayed	N/A
Blank	IRS DRT not available (for example, paper, EDE, or FAA Access)	IRS DRT not available (for example, paper, EDE, or FAA Access)

INDEPENDENT STUDENT

The purpose of verification is to ensure that the Federal Income Tax Return data and other required documentation match the information on the Student Aid Report/Institutional Student Information Record (SAR/ISIR). A SAR/ISIR has been selected for verification if there is an asterisk (*) next to the Expected Family Contribution (EFC), and the verification flag field on the ISIR has a value of “Selected”. The following is the procedure to follow when verifying an independent student’s SAR/ISIR.

Read page 1 (Eligibility Letter) of the SAR/ISIR and follow the instructions.

The Verification Tracking Flag on the 3rd page of the ISIR tells the Financial Aid office what Verification Worksheet to use, either V1, V4, or V5. In limited circumstances, an applicant’s Verification Tracking group could change after a correction and is required to verify the additional items that were not previously verified. No additional disbursements of any Title IV aid may be made until verification is satisfactorily completed. The Financial Aid office has the required Verification Worksheets.

V1 – Standard Verification

Tax filers

- Verification of Adjusted Gross Income, U.S. income tax paid, untaxed portions of IRA distributions, untaxed portions of pensions, IRA deductions and payments, tax-exempt interest income and education tax credits.
- Verification of IRS income and tax data elements via the IRS Data Retrieval Tool (DRT) is the most accurate method for verifying the required data elements on the SAR/ISIR that are available on Federal Income Tax Returns. The IRS request field(s) on the ISIR must indicate a value of “02” in order to be acceptable for verification purposes. If the IRS

request field shows “02”, no further steps are required to complete verification of ISIR data that comes from the Federal Income Tax Return.

- Student and/or spouse, if married: If the IRS request field on the ISIR does not indicate a value of “02”, IRS Tax Account Transcripts should be received and reviewed to verify the student’s/spouse’s information. Tax filers in a U.S. territory or commonwealth must submit a transcript of their tax return if it is available for free from the taxing authority.
- Based on guidance from Electronic Announcement dated January 9, 2019, institutions may accept as acceptable documentation a signed copy of the 2021 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 as stated above.
- If a copy of the tax return was not retained and cannot be located by the IRS, student and/or spouse, if married, must submit a copy of all relevant W-2s, signed statement that individual did not retain a copy of his or her tax account information, and documentation from the IRS (dated on or after October 1, 2022) that indicates that the individual’s 2021 tax account information cannot be located. 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 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 2021 income tax return, and a listing of the sources of any 2021 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 2021 employment income received by the individual.
- For students and/or spouses granted a tax filing extension, they must provide a copy of the IRS’s approval of an extension beyond the automatic six-month extension for tax year 2021, verification of Non-filing Letter (confirmation that the tax return has not yet been filed) from the IRS or other relevant tax authority dated on or after October 1, 2022 (see below), a copy of all W-2 forms or, if they are self-employed, a signed statement with the amount of their AGI and their U.S. income tax paid. After the return has been filed, they may use the DRT or submit a tax transcript to the school.



- Based on guidance from Electronic Announcement dated January 9, 2019, ED has exercised flexibility to students and parents on the verification of non-filing letter. Schools may accept:
 - 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 2021 income tax return and list the sources of any 2021 income, and the amount of income from each source.

If an amended return was filed the Financial Aid office must collect a signed copy of the IRS Form 1040X that was filed, an unsigned tax return transcript (that will only include information from the original tax return), or any tax transcript that includes all the income and tax information required to be verified.

Non-tax filers

Submit a signed statement certifying that they have not filed and are not required to file an income tax return. Sources of income earned from work (employer and amount of earned income) must be listed. The Financial Aid office must receive a W-2 form for each source of employment income or a signed statement giving the sources and amounts of the income earned from work not on W-2s. The applicant and/or spouse must submit a verification of non-filing letter from the IRS dated on or after October 1, 2022, attesting that they did not file a 2021 IRS income tax return unless they are unable to obtain one then see requirements above from new guidance for non-filing status letter.

A tax filer who filed an income tax return, a tax authority other than the IRS may provide a signed copy of his or her income tax return that was filed with the relevant tax authority. However, if we question the accuracy of the information on the signed copy of the income tax return, the tax filer must provide us with a copy of the tax account information issued by the relevant tax authority before verification can be completed.

Tax filers and non-tax filers

Verify household size and number in college by comparing Section B of the Independent Verification Worksheet with the number in household and number in college on the SAR/ISIR.

V2 and V3

These are not being used for the 2023-2024 award year.



V4 – Custom Verification

Verify Identity and Statement of Educational Purpose (signed statements). The Financial Aid office must retain a copy of the unexpired valid government-issued photo identification used to verify identity. It must be annotated by the school's authorized official who received it, indicating the date it was received and reviewed, and the name of the authorized official who collected and verified the student's ID.

V5 – Aggregate Verification

Verify Identity and Statement of Educational Purpose (signed statements). The Financial Aid office must retain a copy of the unexpired valid government-issued photo identification used to verify identity. It must be annotated by the school's authorized official who received it, indicating the date it was received and reviewed, and the name of the authorized official who collected and verified the student's ID.

Tax filers

Verification of Adjusted Gross Income, U.S. income tax paid, untaxed portions of IRA distributions, untaxed portions of pensions, IRA deductions and payments, tax exempt interest income and education credits.

Student and/or spouse, if married: IRS Tax Account Transcripts should be received and reviewed to verify the student's/spouse's information.

Non-tax filers

Submit a signed statement certifying that they have not filed and are not required to file an income tax return. Sources of income earned from work (employer and source of earned income must be listed). You must receive a W-2 form for each source of employment income or a signed statement giving the sources and amounts of the income earned from work not on W-2s. The applicant and/or spouse must submit a verification of non-filing letter from the IRS dated on or after October 1, 2022, attesting that they did not file a 2021 IRS income tax return unless they are unable to obtain one then see requirements under V-1 above for guidance on the non-filing status letter.



Tax filers and non-tax filers

Verify household size and number in college by comparing Section B of the Independent Verification Worksheet with the number in household and number in college on the SAR/ISIR.

V6

This is not being used for the 2023-2024 award year.

All sections of Independent Verification Worksheets must be completed and signed by the student.

NOTES:

1. The following information is a good practice to utilize but is not a federal requirement unless you have conflicting information. Asset information on the Federal Income Tax Return should be compared with the lines for cash in bank, net worth of investments and net worth of business and/or farm on student's SAR/ISIR as follows:
 - a. If interest income is reported on the Federal Income Tax Return, there should be a dollar amount reported as cash in the bank in the student's section of the SAR/ISIR unless there is a statement explaining the reason why there are no cash/savings in the bank, etc.
 - b. If rents, royalties, investments, etc. are reported on the Federal Income Tax Return, there should be a dollar amount reported in net worth of investments in the student's section of the SAR/ISIR unless there is a statement explaining the reason why the net worth of investments is zero.
 - c. If there is business and/or farm income reported on the Federal Income Tax Return, there should be a dollar amount reported in net worth of business and/or farm on the student's section of the SAR/ISIR (excludes family owned and controlled small businesses or family farm).
 - d. If there is an amount showing on Form 1040, Schedule 1, line 15, there is a strong probability of self-employment income. If there is nothing showing on line 3 or 6, but there is a figure in line 5 (that would include partnership income), It is likely from the partnership income showing in Box 14 (code A) on Schedule K-1 of Form 1065.
2. No Federal Student Aid Programs (PELL, SEOG, FWS, or Direct Loan funds) can be disbursed without a valid SAR/ISIR.

3. Students applying for a Federal Direct Loan must meet all eligibility requirements (citizenship, etc.) and have completed all verification requirements before a Direct Loan may be disbursed.
4. Although verification is not required for Unsubsidized Loans, the student must still complete a FAFSA and meet all citizenship and other eligibility requirements.
5. If a student is selected for verification under V4 or V5 and is only eligible for unsubsidized student financial assistance, the Financial Aid office must still verify identity and statement of educational purpose. For V5 no other FAFSA information needs to be verified except the items mentioned.

IRS REQUEST FLAG DESCRIPTIONS

<i>ISIR Value & Value Printed on ISIR</i>	<i>Description</i>
Blank =	IRS Data Retrieval Tool not available in the application method utilized by the student (for example, paper FAFSA, EDE, or FAA Access to CPS Online)
00 =	Not eligible to use the IRS Data Retrieval Tool and was therefore not presented with the option to use it in FAFSA on the Web
01 =	Presented with the option to use the IRS Data Retrieval Tool in FAFSA on the Web and elected to use it, but did not transfer IRS data into the FAFSA
02 =	IRS data was transferred from the IRS and was not changed by the user prior to submission of an application or correction
03 =	IRS data was transferred from the IRS and changed by the user prior to submission of an application or Correction
04 =	IRS data was transferred from the IRS and then changed by the user on a subsequent transaction
05 =	Presented with the option to use the IRS Data Retrieval Tool in FAFSA on the Web, but did not elect to use it
06 =	IRS data was transferred from the IRS, but a subsequent change made him or her ineligible to use the IRS Data Retrieval Tool
07 =	IRS data was transferred from IRS, but the IRS indicated that an amended tax return was filed.

IRS DISPLAY FLAG DESCRIPTIONS

<i>ISIR Value & Value Printed on ISIR</i>	<i>Parent IRS Display Flag Description</i>	<i>Student IRS Display Flag Description</i>
A	Dependent student has special circumstances or independent student skipped the parent questions – IRS DRT was not displayed	Student skipped the income and asset questions – IRS DRT was not displayed
B	IRS DRT was displayed to parent	IRS DRT was displayed to student
C	Tax return status not equal to “Already completed” – IRS DRT was not displayed	Tax return status not equal to “Already completed” – IRS DRT was not displayed
D	Marital status date greater than or equal to January 2022 – IRS DRT was not displayed	Marital status date greater than or equal to January 2022 – IRS DRT was not displayed
E	First three digits of SSN are 666 – IRS DRT was not displayed	First three digits of SSN are 666 – IRS DRT was not displayed
F	Non-married parent or both married parents entered all zeroes in SSN – IRS DRT was not displayed	N/A
G	Neither married parent entered a valid SSN – IRS DRT was not displayed	N/A
H	Parent amended his/her tax return – IRS DRT was not displayed	Student amended his/her tax return – IRS DRT was not displayed
J	Parent filed a Puerto Rican or Foreign tax return – IRS DRT was not displayed	Student filed a Puerto Rican or Foreign tax return – IRS DRT was not displayed
K	Parents are married and tax return filing status is Married Filed Separate Return – IRS DRT was not displayed	Student is married and tax return filing status is Married Filed Separate Return – IRS DRT was not displayed
L	Parents are married and tax return filing status is Head of Household – IRS DRT was not displayed	Student is married and tax return filing status is Head of Household – IRS DRT was not displayed
M	Conflict between the parents’ marital status and tax return filing status – IRS DRT was not displayed	Conflict between the student’s marital status and tax return filing status – IRS DRT was not displayed

N	Parents’ marital status is “Unmarried and both parents living together” – IRS DRT was not displayed	N/A
Blank	IRS DRT not available (for example, paper, EDE, or FAA Access)	IRS DRT not available (for example, paper, EDE, or FAA Access)

Verification of 2021 Income Information for Individuals with Unusual Circumstances

Individuals Granted a Filing Extension by the IRS

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, must provide:

- A copy of the IRS's approval of an extension beyond the automatic six-month extension for tax year 2021;
- Verification of Non-filing Letter (confirmation that the tax return has not yet been filed) from the IRS dated on or after October 1, 2022, or a signed statement certifying that the individual attempted to obtain the VNF from the IRS and was unable to obtain the required documentation;
- A copy of IRS Form W–2 for each source of employment income received or an equivalent document for tax year 2021 and,
- If self-employed, a signed statement certifying the amount of the individual’s Adjusted Gross Income (AGI) and the U.S. income tax paid for tax year 2021.

Note: An individual granted a filing extension beyond the automatic six-month extension may be required to 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.

Individuals Who Filed an Amended IRS Income Tax Return

An individual who filed an amended IRS income tax return for tax year 2021 must provide:

- A signed copy of the 2021 IRS Form 1040X, “Amended U.S. Individual Income Tax Return,” that was filed with the IRS or documentation from the IRS that include the change(s) made by the IRS, in addition to one of the following:
 - IRS DRT information on an ISIR record with all tax information from the original tax return; or
 - A 2021 IRS Tax Return Transcript (that will only include information from the original tax return and does not have to be signed), or any other IRS tax



transcript(s) that includes all the income and tax information required to be verified; or

- A signed copy of the 2021 IRS Form 1040 and the applicable schedules that was filed with the IRS.

Individuals Who Were Victims of IRS Tax-Related Identity Theft

An individual who was the victim of IRS tax-related identity theft must provide:

- A Tax Return Database View (TRDBV) transcript obtained from the IRS, or if unable to obtain a TRDBV, an equivalent document provided by the IRS or a copy of the signed 2021 income tax return and applicable schedules the individual filed with the IRS; and
- A statement signed and dated by the tax filer indicating that they were a victim of IRS tax-related identity theft, and that the IRS is aware of the tax-related identity theft.

Individuals Who Filed Non-IRS Income Tax Returns

A tax filer who filed an income tax return with a tax authority other than the IRS may provide a signed copy of their income tax return that was filed with the relevant tax authority. However, if the Financial Aid office questions the accuracy of the information on the signed copy of the income tax return, the tax filer must provide us with a copy of the tax account information issued by the relevant tax authority before verification can be completed.