DEPARTMENT OF EDUCATION

Free Application for Federal Student Aid (FAFSA®)

Information to be Verified for the 2022-2023 Award Year

AGENCY: Office of Postsecondary Education, Department of Education.

ACTION: Notice.

SUMMARY: For each award year, the Secretary publishes in the Federal Register a notice announcing the FAFSA information that an institution and an applicant may be required to verify, as well as the acceptable documentation for verifying FAFSA information. This is the notice for the 2022-2023 award year, Assistance Listing Numbers 84.007, 84.033, 84.063, and 84.268.


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If you use a telecommunications device for the deaf (TDD) or a text telephone (TTY), call the Federal Relay Service (FRS), toll free, at 1-800-877-8339.

SUPPLEMENTARY INFORMATION:

If the Secretary selects an applicant for verification, the applicant’s Institutional Student Information Record (ISIR) includes flags that indicate (1) that the applicant has been selected by the Secretary for
verification and (2) the Verification Tracking Group in which the applicant has been placed. The Verification Tracking Group indicates which FAFSA information needs to be verified for the applicant and, if appropriate, for the applicant’s parent(s) or spouse. The Student Aid Report (SAR) provided to the applicant will indicate that the applicant’s FAFSA information has been selected for verification and direct the applicant to contact the institution for further instructions for completing the verification process.

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through the end of the first payment period that begins after the date that the COVID-19 national emergency is rescinded.

The following chart lists, for the 2022-2023 award year, the FAFSA information that an institution and an applicant and, if appropriate, the applicant’s parent(s) or spouse may be required to verify under 34 CFR 668.56. The chart also lists the acceptable documentation that must, under § 668.57, be provided to an institution for that information to be verified.

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<th>FAFSA Information for tax filers</th>
<th>Acceptable Documentation</th>
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<tr>
<td>Income information</td>
<td>1) 2020 tax account information of the tax filer that the Secretary has identified as having been obtained from the Internal Revenue Service (IRS) through the IRS Data Retrieval Tool and that has not been changed after the information was obtained from the IRS;</td>
</tr>
<tr>
<td>a. Adjusted Gross Income (AGI)</td>
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<tr>
<td>b. U.S. Income Tax Paid</td>
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</table>
### Income information for tax filers with special circumstances

1. **For a student, or the parent(s) of a dependent student, who filed a 2020 joint income tax return and whose income is used in the calculation of the applicant’s expected family contribution and who at the time the FAFSA was completed was separated, divorced, widowed, or married to someone other than the individual included on the 2020 joint income tax return—**

   a. A transcript obtained from the IRS or other relevant tax authority that lists 2020 tax account information of the tax filer(s); or
   
   b. A copy of the income tax return and the applicable schedules that were filed with the IRS or other relevant tax authority that lists 2020 tax account information of the tax filer(s); and
   
   c. A copy of IRS Form W–2\textsuperscript{2} for each source of 2020 employment income received or an equivalent document.\textsuperscript{2}

2. **For an individual who is required to file a 2020 IRS income tax return and has been granted a filing extension by the IRS beyond the automatic six-month extension for tax year 2020—**

   a. A copy of the IRS’s approval of an extension beyond the automatic six-month extension for tax year 2020\textsuperscript{3};
   
   b. Verification of nonfiling\textsuperscript{4} from the IRS dated on or after October 1, 2021;
   
   c. A copy of IRS Form W–2\textsuperscript{2} for each source of 2020 employment income received or an equivalent document\textsuperscript{2}; and
   
   d. If self-employed, a signed statement certifying the amount of AGI and U.S. income tax paid for tax year 2020.

### Note:

An institution may require that, after the income tax return is filed, an individual granted a filing extension beyond the automatic six-month extension submit tax information using the IRS Data Retrieval Tool, by obtaining a transcript from the IRS, or by submitting a copy.
of the income tax return and the applicable schedules that were filed with the IRS that lists 2020 tax account information. When an institution receives such information, it must be used to reverify the income and tax information reported on the FAFSA.

3) For an individual who was the victim of IRS tax-related identity theft--

   a) A Tax Return DataBase View (TRDBV) transcript obtained from the IRS; and

   b) A statement signed and dated by the tax filer indicating that he or she was a victim of IRS tax-related identity theft and that the IRS has been made aware of the tax-related identity theft.

Note: Tax filers may inform the IRS of the tax-related identity theft and obtain a TRDBV transcript by calling the IRS's Identity Protection Specialized Unit (IPSU) at 1-800-908-4490. Unless the institution has reason to suspect the authenticity of the TRDBV transcript provided by the IRS, a signature or stamp or any other validation from the IRS is not needed.

4) For an individual who filed an amended income tax return with the IRS, a signed copy of the IRS Form 1040X that was filed with the IRS for tax year 2020 or documentation from the IRS that include the change(s) made to the tax filer’s 2020 tax information, in addition to one of the following--

   a) IRS Data Retrieval Tool information on an ISIR record with all tax information from the original 2020 income tax return;

   b) A transcript obtained from the IRS that lists 2020 tax account information of the tax filer(s); or

   c) A signed copy of the 2020 IRS Form 1040 and the applicable schedules that were filed with the IRS.

Income information for nontax filers

<table>
<thead>
<tr>
<th>Income earned from work</th>
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For an individual who has not filed and, under IRS or other relevant tax authority rules (e.g., the Republic of the Marshall Islands, the Republic of Palau, the Federated States of Micronesia, a U.S. territory or commonwealth or a foreign government), is not required to file a 2020 income tax return--

1) A signed statement certifying--

   a) That the individual has not filed and is not required to file a 2020 income tax return; and

   b) The sources of 2020 income earned from work and the amount of income from each source;
2) A copy of IRS Form W-2² for each source of 2020 employment income received or an equivalent document³; and

3) Except for dependent students, verification of nonfiling⁴ from the IRS or other relevant tax authority dated on or after October 1, 2021.

| Number of Household Members | A statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant’s parents, that lists the name and age of each household member for the 2022-2023 award year and the relationship of that household member to the applicant.

**Note:** Verification of number of household members is not required if--

- For a dependent student, the household size indicated on the ISIR is two and the parent is single, separated, divorced, or widowed, or the household size indicated on the ISIR is three if the parents are married or unmarried and living together; or

- For an independent student, the household size indicated on the ISIR is one and the applicant is single, separated, divorced, or widowed, or the household size indicated on the ISIR is two if the applicant is married.

| Number in College | 1) A statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant’s parents listing the name and age of each household member, excluding the parents, who is or will be attending an eligible postsecondary educational institution as at least a half-time student in the 2022-2023 award year in a program that leads to a degree or certificate and the name of that educational institution.

2) If an institution has reason to believe that the signed statement provided by the applicant regarding the number of household members enrolled in eligible postsecondary institutions is inaccurate, the institution must obtain documentation from each institution named by the applicant that the household member in question is, or will be, attending on at least a half-time basis unless--

a) The applicant's institution determines that such documentation is not available because the household member in question has not yet registered at the institution the household member plans to attend; or

b) The institution has documentation indicating that the household member in question will be attending the same institution as the applicant.
Identity/Statement of Educational Purpose

1) An applicant must appear in person and present the following documentation to an institutionally authorized individual to verify the applicant’s identity:

   a) An unexpired valid government-issued photo identification\(^5\) such as, but not limited to, a driver’s license, non-driver’s identification card, other State-issued identification, or U.S. passport. The institution must maintain an annotated copy of the unexpired valid government-issued photo identification that includes--

      i. The date the identification was presented; and

      ii. The name of the institutionally authorized individual who reviewed the identification; and

   b) A signed statement using the exact language as follows, except that the student’s identification number is optional if collected elsewhere on the same page as the statement:

      **Statement of Educational Purpose**

      I certify that I ______________________ am (Print Student’s Name) the individual signing this Statement of Educational Purpose and that the Federal student financial assistance I may receive will only be used for educational purposes and to pay the cost of attending _______________________ for 2022-2023. (Name of Postsecondary Educational Institution)

      (Student’s Signature) (Date)

      (Student’s ID Number)

2) If an institution determines that an applicant is unable to appear in person to present an unexpired valid government-issued photo identification and execute the Statement of Educational Purpose, the applicant must provide the institution with--

   a) A copy of an unexpired valid government-issued photo identification\(^5\) such as, but not limited to, a driver’s license, non-driver’s identification card, other State-issued identification, or U.S. passport that is acknowledged in a notary statement or that is presented to a notary; and

   b) An original notarized statement signed by the
applicant using the exact language as
follows, except that the student’s
identification number is optional if
collected elsewhere on the same page as the
statement:

**Statement of Educational Purpose**

I certify that I __________________ am
(Print Student’s Name)
the individual signing this Statement of
Educational Purpose and that the Federal student
financial assistance I may receive will only be
used for educational purposes and to pay the cost
of attending _______________________ for 2022-2023.
(Name of Postsecondary Educational
Institution)

(Student’s Signature)  (Date)

(Student’s ID Number)

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

The copy of the 2020 income tax return must include the signature of
the tax filer, or one of the filers of a joint income tax return, or
the signed, stamped, typed, or printed name and address of the preparer
of the income tax return and the preparer’s Social Security Number,
Employer Identification Number, or Preparer Tax Identification Number.

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

An individual who did not retain a copy of his or her 2020 tax account
information, and for whom that information cannot be located by the IRS
or other relevant tax authority, must submit to the institution—

a) Copies of all IRS Form W–2s for each source of 2020 employment
income or equivalent documents; or

b) If the individual is self-employed or filed an income tax return
with a government of a U.S. territory or commonwealth or a foreign
government, a signed statement certifying the amount of AGI and
income taxes paid for tax year 2020; and

c) Documentation from the IRS or other relevant tax authority that
indicates the individual’s 2020 tax account information cannot be
located; and

b) A signed statement that indicates that the individual did not retain
a copy of his or her 2020 tax account information.

If an individual who was the victim of IRS tax-related identity theft
is unable to obtain a TRDBV, the institution may accept an equivalent
document provided by the IRS or a copy of the signed 2020 income tax
return the individual filed with the IRS.

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

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

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

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

For IRS extension filers, the signed statement must also indicate that
the individual has not filed a 2020 income tax return and list the
sources of any 2020 income, and the amount of income from each source.

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

a) Certifying that the individual(s) does not have a Social Security
   Number, an Individual Taxpayer Identification Number, or an Employer
   Identification Number; and
b) Listing the sources and amounts of earnings, other income, and
   resources that supported the individual(s) for the 2020 tax year.

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

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

Only the following FAFSA/ISIR information must be
verified:
For dependent students--

- The parents' AGI if the parents were tax filers;
- The parents' income earned from work if the parents were nontax filers; and
- The student’s identity/statement of educational purpose, if selected.

For independent students--

- The student's and spouse's AGI if they were tax filers;
- The student's and spouse's income earned from work if they were nontax filers;
- The student’s identity/statement of educational purpose, if selected; and
- The number of household members to determine if the independent student has one or more dependents other than a spouse.

Note: Verification of nonfiling from the IRS (or other relevant tax authority, if applicable) dated on or after October 1, 2021, must be provided for (1) independent students (and spouses, if applicable) and parents of dependent students who did not file and are not required to file a 2020 income tax return, and (2) individuals who are required to file a 2020 IRS income tax return but have not filed because they have been granted a tax filing extension by the IRS beyond the automatic six-month extension for the 2020 tax year.
The individual FAFSA items that an applicant must verify are based upon the Verification Tracking Group to which the applicant is assigned as outlined in the following chart.

<table>
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<th>Verification Tracking Flag</th>
<th>Verification Tracking Group Name</th>
<th>FAFSA Information Required to be Verified</th>
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<td>Standard Verification Group</td>
<td>Tax Filers</td>
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<td>• Adjusted Gross Income</td>
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<td>V2</td>
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<tr>
<td>V3</td>
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<td>V5</td>
<td>Aggregate Verification Group</td>
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<td>• Untaxed Portions of IRA Distributions and Pensions</td>
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Nontax Filers

• Income Earned from Work

Tax Filers and Nontax Filers

• Number of Household Members
• Number in College
### Other Sources for Detailed Information

We provide a more detailed discussion on the verification process in the following resources:

- 2022-2023 SAR Comment Codes and Text.

These publications are on the Information for Financial Aid Professionals website at www.ifap.ed.gov.
Accessible Format: On request to the program contact person listed under FOR FURTHER INFORMATION CONTACT, individuals with disabilities can obtain this document in an accessible format. The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3 file, braille, large print, audiotape, or compact disc or other accessible format.

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Michelle Asha Cooper,

Acting Assistant Secretary for the