

VERIFICATION POLICY

Verification is a process which requires an institution to confirm the accuracy of information used to determine a student's eligibility for federal student assistance. A student's file may be selected for verification by either the school or by the U.S. Department of Education.

If a student's file has been selected for review under the verification process, depending upon the reason the file was selected, some or all of the following information may be requested from the student:

- A completed Verification Worksheet, signed by the student, spouse or parent when applicable.
- A signed copy of the U.S. Income Tax Return (Form 1040) that the taxpayer filed, or an IRS Tax Return Transcript from the U.S. Internal Revenue Service will be required unless the student (and parents where applicable) have properly used the IRS Data Retrieval Tool to import tax information into the student's FAFSA record. A signed copy of the IRS Form 1040 or Tax Return Transcript will serve to confirm the accuracy of income and other tax related amounts that the student reported on his/her FAFSA application if the IRS/DRT has not been used.

Obtaining Tax Return Transcripts

Students can obtain tax return transcripts:

- Via the Internet at www.irs.gov
- Via phone by calling 1-800-908-9946
- Via mail or fax by completing IRS Form 4506T-EZ

Internet or phone requests are easy, and transcripts will be mailed to the tax filer's address within 5-10 days.

- Other documentation may be requested by the institution to verify the accuracy of your application information including, but not limited to, marital settlement agreements, divorce decrees, W-2 forms, etc.

Students must provide the above information to the institution within 120 days of the student's last date of attendance, or before the respective award year funding processes close in accordance with dates published annually in the Federal Register, whichever is earlier. Failure to complete the verification requirements on a timely basis may result in forfeiture of any federal aid awarded during the award year.

Students will be notified by the institution if any discrepancies are discovered during the verification process. Students may be required to correct any erroneous information by using the ISIR correction process at www.studentaid.gov. The verification process is not considered to be completed during periods of corrective action. Corrections generally include a recalculation of the student's EFC, and electronic resubmission of applicant information through the FAFSA Central Processor.

If a student's award changes as a result of the verification process, the student will be counseled and informed of how the change affects his/her packaging and financial obligations to the institution.

In the event this verification process identifies that a student received an overpayment of federal aid, the student will be required to refund the overpayment promptly. The student will be ineligible for any future federal aid until all amounts owed are repaid. If the student fails to repay any refund due, or if the institution determines that the student may have engaged in fraud or misrepresentation regarding the federal aid process, the student will be referred to the U.S. Department of Education for further investigation and prosecution.

Students will forfeit their right to federal assistance for non-compliance with verification policies.

2021-2022 Award Year Verification Procedures

Files that are selected for verification are placed in one of three different *Verification Tracking Groups (V1, V4, or V5)*. Based on which group the file is placed, verification procedures may be modified. The procedures listed below are to be followed when completing verification requirements for each group. As of January 9, 2019, the USDE released permissions allowing schools flexibility with verification documentation. Such flexibility included the option to obtain a signed copy of a U.S. Income Tax Return (IRS Form 1040), in lieu of a tax return transcript. This is in effect after January 8, 2019 for all award years or until provisions are changed by the U.S. Department of Education.

Upon receipt of the student's ISIR and any required verification documents from the student, the following data elements are reviewed against the applicant's ISIR for accuracy:

Verification Tracking Group "V1"

The following data elements are required to be verified against the required documentation listed:

ISIR Data Field

Acceptable Documentation

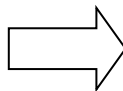
The following 6 items are considered to have been accurately verified if the student/parent properly used the IRS Data Retrieval Tool to import taxpayer financial information into the FAFSA record. This is evidenced by a "02" response code in the "IRS/DRT Flag" field on the 2021-2022 ISIR.

If the IRS/DRT Flag is not "02", proceed as indicated below to complete verification of these items

Tax Filers

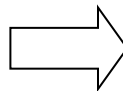
- Adjusted Gross Income
- U.S. Income Tax Paid

- Untaxed Portions of IRA Distributions and Pensions
- IRA Deductions and Payments
- Tax Exempt Interest Income
- Education Credits



- 2019 IRS Form 1040, Line 8b
- 2019 IRS Form 1040, Line 14 minus Line 2 of Schedule 2
- 2019 IRS Form 1040, (Line 4a + 4c) minus (Line 4b + 4d)
- 2019 IRS Schedule 1, (Line 15 + Line 19)
- 2019 IRS Form 1040, Line 2a
- 2019 IRS Schedule 3, Line 3

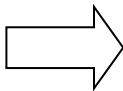
- Number of Family Members
- Number in College



Completed and Signed "V1" Verification Worksheet

Non-Tax Filers

- Income earned from work
- Number of Family Members
- Number in College



**Completed and Signed "V1" Verification Worksheet AND IRS Verification of Non-Filing (VNF)
(VNF not required for Dependent Students)**

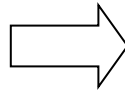
Verification Tracking Group "V2" (Reserved for Future Use)

Verification Tracking Group "V3" (Reserved for Future Use)

Verification Tracking Group “V4”

The following data elements are required to be verified against the required documentation listed:

- High School Completion Status
- Identity/Statement of Educational Purpose



**Completed and Signed “V4”
Verification Worksheet**

Verification Tracking Group “V5”

The following data elements are required to be verified against the required documentation listed:

ISIR Data Field

Acceptable Documentation

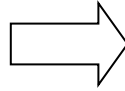
The following 6 items are considered to have been accurately verified if the student/parent properly used the IRS Data Retrieval Tool to import taxpayer financial information into the FAFSA record. This is evidenced by a “02” response code in the “IRS/DRT Flag” field on the 2021-2022 ISIR.

If the IRS/DRT Flag is not “02”, proceed as indicated below to complete verification of these items

Tax Filers

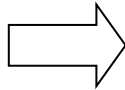
- Adjusted Gross Income
- U.S. Income Tax Paid

- Untaxed Portions of IRA Distributions and Pensions
- IRA Deductions and Payments
- Tax Exempt Interest Income
- Education Credits



2019 IRS Form 1040, Line 8b
2019 IRS Form 1040, Line 14 minus
Line 2 of Schedule 2
2019 IRS Form 1040, (Line 4a + 4c)
minus (Line 4b + 4d)
2019 IRS Schedule 1, (Line 15 + Line 19)
2019 IRS Form 1040, Line 2a
2019 IRS Schedule 3, Line 3

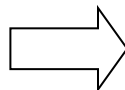
- High School Completion Status
- Identity/Statement of Educational Purpose
- Number of Family Members
- Number in College



**Completed and Signed “V5”
Verification Worksheet**

Non-Tax Filers

- High School Completion Status
- Identity/Statement of Educational Purpose
- Income earned from work
- Number of Family Members
- Number in College



**Completed and Signed “V5” Verification
Worksheet AND IRS Verification of
Non-Filing (VNF)
(VNF not required for Dependent Students)**

Verification Tracking Group “V6” (Reserved for Future Use)



2021-2022 Verification Worksheet (Dependent Student) Verification Tracking Group V1



Your 2021-2022 Free Application for Federal Student Aid (FAFSA) was selected for review in a process called verification. Federal regulations require that before awarding federal student aid, we ask you to confirm the information you reported on your FAFSA to verify that you provided correct information. If there are differences, your FAFSA information may need to be corrected. You must complete and sign this worksheet, attach any required documents, and submit the form and other required documents to the financial aid administrator at your school.

SECTION 1 INCOME VERIFICATION

- | | | |
|--|--------------------------|--------------------------|
| | Yes | No |
| 1a. Did you file, or were you required to file a U.S. Income Tax Return for 2019? | <input type="checkbox"/> | <input type="checkbox"/> |
| 1b. Did your parents file, or were your parents required to file, a U.S. Income Tax Return for 2019? | <input type="checkbox"/> | <input type="checkbox"/> |

If you (and/or your parents) filed, **or were required to file**, a U.S. Income Tax Return for 2019, to satisfy this requirement please use the IRS Data Retrieval process to electronically import your tax information into your FAFSA record. This can be done at www.studentaid.gov. If you cannot use this option, you must provide the institution with a signed copy of your (and your parent's) 2019 U. S. Income Tax Return **INCLUDING APPLICABLE SCHEDULES** or an **IRS Tax Return Transcript** available either online at www.irs.gov or by calling 1-800-908-9946. Consult with a financial aid advisor at the institution for more guidance.

If you (and/or your parents) did not file, **and were not required to file**, a U.S. Income Tax Return for 2019, you must list the source and amount of income earned during 2019 below, **provide copies** of W-2s or explain why W-2s are not available. Parents who were non-filers of a 2019 U. S. Income Tax Return must submit a "Verification of Non-Filing" letter from the IRS. This letter can be obtained by filing IRS form 4506-T and checking box #7.

IF YOU DID NOT WORK AND HAD NO EARNED INCOME IN 2019, CHECK THIS BOX AND PROCEED TO SECTION 2

IF YOUR PARENTS DID NOT WORK AND HAD NO EARNED INCOME IN 2019, CHECK THIS BOX AND PROCEED TO SECTION 2

Employer's Name	2019 Amount Earned by Student	2019 Amount Earned by Parents	You must include your IRS W2 or 1099. Explain here if it is not provided.

SECTION 2 FAMILY SIZE VERIFICATION

List the people in your family who will receive more than half of their support from your parents' resources from 7/1/2021 through 6/30/2022. Also provide the name of any college/university/vocational school that a person in your family will attend on at least a half time basis during 7/1/2021 – 6/30/2022. The first line should represent the student for whom this form is being completed, and whose signature will appear in the Certification at the bottom of this page. **DO NOT FORGET TO INCLUDE YOUR PARENT OR PARENTS WHO ARE PROVIDING THE SUPPORT FOR THE FAMILY.**

Full Name	Age	Relationship	College at Which Enrolled at Least Half Time
		SELF / STUDENT	

CERTIFICATION & SIGNATURE

Each person signing below certifies that all of the information reported on this worksheet is complete and correct.

Student's Name	Student's Signature	/ / Date
Parent's Name	Signature (at least one parent must sign)	/ / Date

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



2021-2022 Verification Worksheet (Independent Student) Verification Tracking Group V1



Your 2021-2022 Free Application for Federal Student Aid (FAFSA) was selected for review in a process called verification. Federal regulations require that before awarding federal student aid, we ask you to confirm the information you reported on your FAFSA to verify that you provided correct information. If there are differences, your FAFSA information may need to be corrected. You must complete and sign this worksheet, attach any required documents, and submit the form and other required documents to the financial aid administrator at your school.

SECTION 1 INCOME VERIFICATION

- 1a. Did you file, or were you required to file a U.S. Income Tax Return for 2019? Yes No
- 1b. If married, did your spouse file, or was your spouse required to file, a U.S. Income Tax Return for 2019?

If you (and/or your spouse) filed, **or were required to file**, a U.S. Income Tax Return for 2019, to satisfy this requirement please use the IRS Data Retrieval process to electronically import your tax information into your FAFSA record. This can be done at www.studentaid.gov. If you cannot use this option, you must provide the institution with a signed copy of your (and your spouse's) 2019 U.S. Income Tax Return **INCLUDING APPLICABLE SCHEDULES** or an **IRS Tax Return Transcript** available either online at www.irs.gov or by calling 1-800-908-9946. Consult with a financial aid advisor at the institution for more guidance.

If you (and/or your spouse) did not file, **and were not required to file**, a U.S. Income Tax Return for 2019, you must list the source and amount of income earned during 2019 below, **provide copies** of W-2s or explain why W-2s are not available, and you must submit a "Verification of Non-Filing" letter from the IRS. This letter can be obtained by filing IRS form 4506-T and checking box #7.

IF YOU DID NOT WORK AND HAD NO EARNED INCOME IN 2019, CHECK THIS BOX AND PROCEED TO SECTION 2

IF YOUR SPOUSE, IF MARRIED, DID NOT WORK AND HAD NO EARNED INCOME IN 2019, CHECK THIS BOX AND PROCEED TO SECTION 2

Employer's Name	2019 Amount Earned by Student	2019 Amount Earned by Spouse	You must include your IRS W2 or 1099. Explain here if it is not provided.

SECTION 2 FAMILY SIZE VERIFICATION

List the people in your family that will receive more than half of their support from you (and/or your spouse) from 7/1/2021 through 6/30/2022. Include yourself (and your spouse, if married). Also provide the name of any college/university/vocational school that a person in your family will attend on at least a half time basis during 7/1/2021 – 6/30/2022. The first line should represent the student for whom this form is being completed, and whose signature will appear in the Certification at the bottom of this page.

Full Name	Age	Relationship	College at Which Enrolled at Least Half Time
		SELF / STUDENT	

CERTIFICATION & SIGNATURE

Each person signing below certifies that all of the information reported on this worksheet is complete and correct.

Student's Name

Student's Signature

_____/_____/_____
Date

Spouse's Name

Spouse's Signature (optional)

_____/_____/_____
Date

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

Your 2021–2022 Free Application for Federal Student Aid (FAFSA) was selected for review in a process called verification. Federal regulations require that before awarding federal student aid, we ask you to confirm the information you reported on your FAFSA to verify that you provided correct information. If there are differences, your FAFSA information may need to be corrected. You must complete and sign this worksheet, attach any required documents, and submit the form and other required documents to the financial aid administrator at your school.

VERIFICATION OF HIGH SCHOOL COMPLETION

You must provide one of the following documents as evidence of your high school completion status:

- A copy of your high school diploma.
- A copy of your final official high school transcript that shows the date when the diploma was awarded.
- A copy of the “secondary school leaving certificate” (or other similar document) for students who completed secondary education in a foreign country and are unable to obtain a copy of their high school diploma or transcript.
- A General Education Development (GED) Certificate or GED transcript.
- A state certificate or transcript indicating that the student passed a State authorized examination (HiSET, TASC, or other approved State authorized exam) that the State recognizes as the equivalent of a high school diploma.
- An academic transcript indicating that you have successfully completed at least a two-year program that is acceptable for full credit toward a bachelor’s degree.
- If State law requires a homeschooled student to obtain a secondary school completion credential for homeschool (other than a high school diploma or its recognized equivalent), a copy of that credential.
- If State law does not require a homeschooled student to obtain a secondary school completion credential for homeschool (other than a high school diploma or its recognized equivalent), a transcript or the equivalent, signed by the student’s parent or guardian, that lists the secondary school courses the student completed and documents the successful completion of a secondary school education in a homeschool setting.

VERIFICATION OF IDENTITY AND CERTIFICATION OF EDUCATIONAL PURPOSE

You must appear in person at the institution to verify your identity by presenting valid, government-issued photo identification (ID), such as, but not limited to, a driver’s license, other state-issued ID, or passport. The institution will maintain a copy of the student’s photo ID that is annotated with the date it was received and the name of the official at the institution authorized to collect the student’s ID.

(If you are unable to appear in person, this document must be notarized)

In addition, you must sign, in the presence of the institutional official, the following Statement of Educational Purpose:

I certify that I _____ am the individual signing this Statement of Educational Purpose and that the
Print Student’s Name
 Federal student financial assistance I may receive will only be used for educational purposes and to pay the cost of attending
 _____ for 2021-2022.
Name of Postsecondary Educational Institution

_____/_____/_____
Student’s Signature **Date** **School Official Witness Signature** **Date**

Student’s Document ID Number _____

Provide the ID number from the government-issued document used for proof of identity. This is typically the ID number on the Driver’s License, State Identification Card, Passport, or other acceptable government-issued identification document with a valid expiration date.

CERTIFICATION & SIGNATURE

Each person signing below certifies that all of the information reported on this worksheet is complete and correct.

_____/_____/_____
 Student’s Name **Student’s Signature** **Date**

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

2021-2022 Verification Worksheet (Dependent Student) Verification Tracking Group V5 (Page 1 of 2)

Your 2021-2022 Free Application for Federal Student Aid (FAFSA) was selected for review in a process called verification. Federal regulations require that before awarding federal student aid, we ask you to confirm the information you reported on your FAFSA to verify that you provided correct information. If there are differences, your FAFSA information may need to be corrected. You must complete and sign this worksheet, attach any required documents, and submit the form and other required documents to the financial aid administrator at your school.

SECTION 1 INCOME VERIFICATION

- | | | |
|--|--------------------------|--------------------------|
| | Yes | No |
| 1a. Did you file, or were you required to file a U.S. Income Tax Return for 2019? | <input type="checkbox"/> | <input type="checkbox"/> |
| 1b. Did your parents file, or were your parents required to file, a U.S. Income Tax Return for 2019? | <input type="checkbox"/> | <input type="checkbox"/> |

If you (and/or your parents) filed, **or were required to file**, a U.S. Income Tax Return for 2019, to satisfy this requirement please use the IRS Data Retrieval process to electronically import your tax information into your FAFSA record. This can be done at www.studentaid.gov. If you cannot use this option, you must provide the institution with a signed copy of your (and your parent's) 2019 U. S. Income Tax Return **INCLUDING APPLICABLE SCHEDULES** or an **IRS Tax Return Transcript** available either online at www.irs.gov or by calling 1-800-908-9946. Consult with a financial aid advisor at the institution for more guidance.

If you (and/or your parents) did not file, **and were not required to file**, a U.S. Income Tax Return for 2019, you must list the source and amount of income earned during 2019 below, **provide copies** of W-2s or explain why W-2s are not available. Parents who were non-filers of a 2019 U. S. Income Tax Return must submit a "Verification of Non-Filing" letter from the IRS. This letter can be obtained by filing IRS form 4506-T and checking box #7.

IF YOU DID NOT WORK AND HAD NO EARNED INCOME IN 2019, CHECK THIS BOX AND PROCEED TO SECTION 2
IF YOUR PARENTS DID NOT WORK AND HAD NO EARNED INCOME IN 2019, CHECK THIS BOX AND PROCEED TO SECTION 2

Employer's Name	2019 Amount Earned by Student	2019 Amount Earned by Parents	You must include your IRS W2 or 1099. Explain here if it is not provided.

SECTION 2 FAMILY SIZE VERIFICATION

List the people in your family who will receive more than half of their support from your parents' resources from 7/1/2021 through 6/30/2022. Also provide the name of any college/university/vocational school that a person in your family will attend on at least a half time basis during 7/1/2021 – 6/30/2022. The first line should represent the student for whom this form is being completed, and whose signature will appear in the Certification at the bottom of this page. **DO NOT FORGET TO INCLUDE YOUR PARENT OR PARENTS WHO ARE PROVIDING THE SUPPORT FOR THE FAMILY.**

Full Name	Age	Relationship	College at Which Enrolled at Least Half Time
		SELF / STUDENT	

**Your verification documentation is not yet complete.
Please continue to Page 2 of this worksheet to complete verification of additional information.**

**2021-2022 Verification Worksheet
(Dependent Student) Verification Tracking Group V5
(Page 2 of 2)**

VERIFICATION OF STUDENT’S HIGH SCHOOL COMPLETION

You must provide one of the following documents as evidence of your high school completion status:

- A copy of your high school diploma.
- A copy of your final official high school transcript that shows the date when the diploma was awarded.
- A copy of the “secondary school leaving certificate” (or other similar document) for students who completed secondary education in a foreign country and are unable to obtain a copy of their high school diploma or transcript.
- A General Education Development (GED) Certificate or GED transcript.
- A state certificate or transcript indicating that the student passed a State authorized examination (HiSET, TASC, or other approved State authorized exam) that the State recognizes as the equivalent of a high school diploma.
- An academic transcript indicating that you have successfully completed at least a two-year program that is acceptable for full credit toward a bachelor’s degree.
- If State law requires a homeschooled student to obtain a secondary school completion credential for homeschool (other than a high school diploma or its recognized equivalent), a copy of that credential.
- If State law does not require a homeschooled student to obtain a secondary school completion credential for homeschool (other than a high school diploma or its recognized equivalent), a transcript or the equivalent, signed by the student's parent or guardian, that lists the secondary school courses the student completed and documents the successful completion of a secondary school education in a homeschool setting.

VERIFICATION OF IDENTITY AND CERTIFICATION OF EDUCATIONAL PURPOSE

You must appear in person at the institution to verify your identity by presenting valid, government-issued photo identification (ID), such as, but not limited to, a driver’s license, other state-issued ID, or passport. The institution will maintain a copy of the student’s photo ID that is annotated with the date it was received and the name of the official at the institution authorized to collect the student’s ID.

(If you are unable to appear in person, this document must be notarized)

In addition, you must sign, in the presence of the institutional official, the following Statement of Educational Purpose:

I certify that I _____ am the individual signing this Statement of Educational Purpose and that the

Print Student’s Name

Federal student financial assistance I may receive will only be used for educational purposes and to pay the cost of attending

_____ for 2021-2022.

Name of Postsecondary Educational Institution

_____	/ /	_____	/ /
Student’s Signature	Date	School Official Witness Signature	Date

Student’s Document ID Number

Provide the ID number from the government-issued document used for proof of identity. This is typically the ID number on the Driver’s License, State Identification Card, Passport, or other acceptable government-issued identification document with a valid expiration date.

CERTIFICATION & SIGNATURE

Each person signing below certifies that all of the information reported on this worksheet is complete and correct.

_____	_____	/ /
Student’s Name	Student’s Signature	Date
_____	_____	/ /
Parent’s Name	Parent’s Signature (at least one parent must sign)	Date

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



**2021-2022 Verification Worksheet
(Independent Student) Verification Tracking Group V5
(Page 1 of 2)**



Your 2021-2022 Free Application for Federal Student Aid (FAFSA) was selected for review in a process called verification. Federal regulations require that before awarding federal student aid, we ask you to confirm the information you reported on your FAFSA to verify that you provided correct information. If there are differences, your FAFSA information may need to be corrected. You must complete and sign this worksheet, attach any required documents, and submit the form and other required documents to the financial aid administrator at your school.

SECTION 1 INCOME VERIFICATION

Yes No

1a. Did you file, or were you required to file a U.S. Income Tax Return for 2019?

1b. If married, did your spouse file, or was your spouse required to file, a U.S. Income Tax Return for 2019?

If you (and/or your spouse) filed, **or were required to file**, a U.S. Income Tax Return for 2019, to satisfy this requirement please use the IRS Data Retrieval process to electronically import your tax information into your FAFSA record. This can be done at www.studentaid.gov. If you cannot use this option, you must provide the institution with a signed copy of your (and your spouse's) 2019 U.S. Income Tax Return **INCLUDING APPLICABLE SCHEDULES** or an **IRS Tax Return Transcript** available either online at www.irs.gov or by calling 1-800-908-9946. Consult with a financial aid advisor at the institution for more guidance.

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IF YOU DID NOT WORK AND HAD NO EARNED INCOME IN 2019, CHECK THIS BOX AND PROCEED TO SECTION 2

IF YOUR SPOUSE, IF MARRIED, DID NOT WORK AND HAD NO EARNED INCOME IN 2019, CHECK THIS BOX AND PROCEED TO SECTION 2

Employer's Name	2019 Amount Earned by Student	2019 Amount Earned by Spouse	You must include your IRS W2 or 1099. Explain here if it is not provided.

SECTION 2 FAMILY SIZE VERIFICATION

List the people in your family that will receive more than half of their support from you (and/or your spouse) from 7/1/2021 through 6/30/2022. Include yourself (and your spouse, if married). Also provide the name of any college/university/vocational school that a person in your family will attend on at least a half time basis during 7/1/2021 – 6/30/2022. The first line should represent the student for whom this form is being completed, and whose signature will appear in the Certification at the bottom of this page.

Full Name	Age	Relationship	College at Which Enrolled at Least Half Time
		SELF / STUDENT	

**Your verification documentation is not yet complete.
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VERIFICATION OF STUDENT’S HIGH SCHOOL COMPLETION

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VERIFICATION OF IDENTITY AND CERTIFICATION OF EDUCATIONAL PURPOSE

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(If you are unable to appear in person, this document must be notarized)

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I certify that I _____ am the individual signing this Statement of Educational Purpose and that the

Print Student’s Name

Federal student financial assistance I may receive will only be used for educational purposes and to pay the cost of attending

_____ for 2021-2022.

Name of Postsecondary Educational Institution

_____	/ /	_____	/ /
Student’s Signature	Date	School Official Witness Signature	Date

Student’s Document ID Number _____

Provide the ID number from the government-issued document used for proof of identity. This is typically the ID number on the Driver’s License, State Identification Card, Passport, or other acceptable government-issued identification document with a valid expiration date.

CERTIFICATION & SIGNATURE

Each person signing below certifies that all of the information reported on this worksheet is complete and correct.

_____	_____	/ /
Student’s Name	Student’s Signature	Date

_____	_____	/ /
Spouse’s Name	Spouse’s Signature (optional)	Date

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