

# 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, 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's (and spouse's or parent's where applicable) federal tax information (FTI) has been properly exchanged between the IRS and the student's FAFSA application. 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 FTI direct data exchange process was not used or was unsuccessful.

## **Obtaining Tax Return Transcripts**

Students can obtain tax return transcripts:

- Via the Internet at [www.irs.gov](http://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 in writing or by email 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](http://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 SAI, and electronic resubmission of applicant information through the FAFSA Federal Processor. Students selected for verification must successfully complete the verification process prior to being eligible for any special consideration or professional judgment determinations by the institution regarding aid eligibility.

If a student's SAI or award changes because 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's Office of Inspector General for further investigation and possible prosecution.

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

### **Referral of Fraud or Other Criminal Misconduct**

In accordance with federal regulations, and in accordance with the Education Department's guidelines for submission of such referrals, the institution shall refer cases of suspected fraud or other criminal misconduct to the Education Department's Office of Inspector General for further investigation. Federal regulations expressly state that an institution must refer such cases if the institution discovers:

- (1) any credible information indicating that an applicant for Title IV, HEA program assistance may have engaged in fraud or other criminal misconduct in connection with his or her application. The type of information that an institution must refer is that which is relevant to the eligibility of the applicant for Title IV, HEA program assistance, or the amount of the assistance.*

*Examples of this type of information are:*

- (i) False claims of independent student status.*
  - (ii) False claims of citizenship.*
  - (iii) Use of false identities.*
  - (iv) Forgery of signatures or certifications, and*
  - (v) False statements of income.*
- 
- (2) Any credible information indicating that any employee, third-party servicer, or other agent of the institution that acts in a capacity that involves the administration of the Title IV, HEA programs, or the receipt of funds under those programs, may have engaged in fraud, misrepresentation, conversion or breach of fiduciary responsibility, or other illegal conduct involving the Title IV, HEA programs. The type of information that an institution must refer is that which is relevant to the eligibility and funding of the institution and its students through the Title IV, HEA programs.*

# Verification of Income for Individuals with Unusual Circumstances

## Joint Tax Filers Who Are No Longer Married

A student (or parents in the case of a dependent student) who filed a joint tax return but is now separated or no longer married to the spouse with whom the joint return was filed must submit the following documentation for verification purposes:

- ✓ A transcript obtained from the IRS, or other relevant tax authority, that lists 2023 tax account information of the tax filer, **or**
- ✓ A copy of the income tax return and applicable schedules that were filed with the IRS or other relevant tax authority that lists 2023 tax account information of the tax filer(s), **and**
- ✓ A copy of IRS Form W-2 for each source of 2023 employment income received or an equivalent document.

## Individuals Granted a Filing Extension by the IRS

An individual who is required to file an IRS income tax return and has been granted a filing extension by the IRS beyond the automatic six-month extension, must provide:

- ✓ A signed statement listing the sources of any 2023 income and the amount of income from each source
- ✓ A copy of the IRS's approval of an extension beyond the automatic six-month extension for the tax year.
- ✓ A copy of IRS Form W-2 for each source of 2023 employment income received or an equivalent document.
- ✓ If self-employed, a signed statement indicating the amount of estimated Adjusted Gross Income (AGI) and the U.S. income tax paid for 2023.

## Individuals Who Filed an Amended IRS Income Tax Return

An individual who filed an amended IRS income tax return (IRS Form 1040X) for the affected tax year, that has not been transferred to the FAFSA record through the Direct Data Exchange process, must provide a signed copy of the IRS Form 1040X, "Amended U.S. Individual Income Tax Return," that was filed with the IRS, and one of the following documents:

- ✓ Updated income and tax information from the IRS on an ISIR record with all tax information from the original income tax return.
- ✓ A transcript obtained from the IRS that lists 2023 tax account information of the tax filer.
- ✓ A signed copy of the 2023 IRS Form 1040 and the applicable schedules that were 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.
- ✓ A statement signed and dated by the tax filer(s) 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 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

# 2025-2026 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. Unless the student meets one of the allowable exclusions, the procedures listed below are to be followed when completing verification requirements for each group. In most cases, the federal tax information (FTI) for an applicant is exchanged directly between the FAFSA process and the IRS under the Futures Act Direct Data Exchange (FA/DDX) process. If this data exchange is not successful, verification of FTI will be completed using alternate documents, such as a copy of the relevant U.S. Income Tax Returns (IRS Form 1040) or Tax Transcripts.

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:

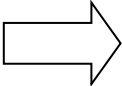
### ISIR Data Field

### Acceptable Documentation

*All income and tax information below are considered to have been accurately verified if the Federal Tax Information (FTI) was successfully imported into the FAFSA record through the Direct Data Exchange (DDX) process. This is evidenced by an IRS Response Code found in the FTIM sections towards the end of the ISIR. If the IRS Response Code is "Successful Request", then FTI data was properly transferred to the ISIR record for that contributor, and no further action is required to verify tax related data for that contributor. If the IRS Response Code does not indicate "Successful Request", proceed as indicated below to complete verification of tax related data fields for the affected contributor.*

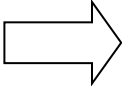
### Tax Filers

- Adjusted Gross Income
- Income Earned from Work
- U.S. Income Tax Paid
- Untaxed Portions of IRA Distributions
- Untaxed Portions of Pensions
- IRA Deductions and Payments
- Tax Exempt Interest Income
- Education Credits
- Foreign Income Exempt from Federal Taxation



- 2023 IRS Form 1040 / 1040 NR**  
 Line 11  
 Line 1z + Schedule 1, Lines 3+6  
 Line 24  
 Line 4a – 4b  
 Line 5a – 5b  
 Schedule 1, Lines 16 + 20  
 Line 2a  
 Line 29 + Schedule 3, Line 3  
 Schedule 1, Line 8d

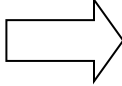
- Family Size



**Completed and Signed "V1"  
Verification Worksheet**

### Non-Tax Filers

- Income earned from work
- Family Size

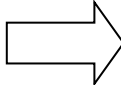


**Completed and Signed "V1" Verification  
Worksheet with W-2s.**  
*(An IRS Verification of Non-Filing (VNF) may be required for FAFSA contributors who would file taxes with a tax authority other than the U.S.)*

## Verification Tracking Group "V4"

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

- Verification of Student Identity
- Certification of 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

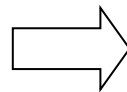
### Acceptable Documentation

*All income and tax information below are considered to have been accurately verified if the Federal Tax Information (FTI) was successfully imported into the FAFSA record through the Direct Data Exchange (DDX) process. This is evidenced by an IRS Response Code found in the FTIM sections towards the end of the ISIR.*

*If the IRS Response Code is “Successful Request”, then FTI data was properly transferred to the ISIR record for that contributor, and no further action is required to verify tax related data for that contributor. If the IRS Response Code does not indicate “Successful Request”, proceed as indicated below to complete verification of tax related data fields for the affected contributor.*

#### Tax Filers

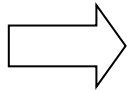
- Adjusted Gross Income
- Income Earned from Work
- U.S. Income Tax Paid
- Untaxed Portions of IRA Distributions
- Untaxed Portions of Pensions
- IRA Deductions and Payments
- Tax Exempt Interest Income
- Education Credits
- Foreign Income Exempt from Federal Taxation



#### 2023 IRS Form 1040 / 1040 NR

Line 11  
Line 1z + Schedule 1, Lines 3+6  
Line 24  
Line 4a – 4b  
Line 5a – 5b  
Schedule 1, Lines 16 + 20  
Line 2a  
Line 29 + Schedule 3, Line 3  
Schedule 1, Line 8d

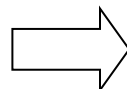
- Verification of Student Identity
- Certification of Statement of Educational Purpose
- Family Size



Completed and Signed “V5”  
Verification Worksheet

#### Non-Tax Filers

- Verification of Student Identity
- Certification of Statement of Educational Purpose
- Income Earned from Work
- Family Size



Completed and Signed “V1” Verification  
Worksheet with W-2s.  
*(An IRS Verification of Non-Filing (VNF) may be required for FAFSA contributors who would file taxes with a tax authority other than the U.S.)*

## Verification Tracking Group “V2”, “V3”, and “V6” (Reserved for Future Use)

### Reporting Obligation for “V4” and “V5” Selected Files

The institution must report to the Federal Processor the results of identity verification for files verified under tracking groups V4 or V5. Initial reporting must be done within 60 days of first contact with the student regarding a request for identity verification documentation. Any changes to previously reported information must be completed within 30 days of the date the institution identifies that a change has occurred.

Reporting is done using the Verification of Identity function within the FAFSA Partner Portal (previously FAA Access Online). One of the following four codes must be reported for the student as appropriate:

- 1 – Verification completed in person; no issues found
- 2 – Verification completed remotely; no issues found
- 3 – Verification attempted; issues found with identity
- 5 – No response from, or unable to find, the applicant

## 2025-2026 Verification Worksheet (Independent Student) Verification Tracking Group V1

Your 2025-2026 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 2023?
- 1b. If married, did your spouse file, or was your spouse required to file, a U.S. Income Tax Return for 2023?

If you (and/or your spouse) filed, **or were required to file**, a U.S. Income Tax Return for 2023, to satisfy this requirement please ensure your federal tax information has been transferred into your FAFSA record by the IRS. This can be done at [www.studentaid.gov](http://www.studentaid.gov). If you cannot use this option, you must provide the institution with a signed copy of your (and your spouse's) 2023 U.S. Income Tax Return **INCLUDING APPLICABLE SCHEDULES** or an **IRS Tax Return Transcript** available either online at [www.irs.gov](http://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 2023, you must list the source and amount of income earned during 2023 below, **provide copies** of W-2s or explain why W-2s are not available. A "Verification of Non-Filing" letter from the IRS may be required. Contact your financial aid administrator. 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 2023, CHECK THIS BOX  AND PROCEED TO SECTION 2**

**IF MARRIED, AND YOUR SPOUSE DID NOT WORK AND HAD NO EARNED INCOME IN 2023, CHECK THIS BOX  AND PROCEED TO SECTION 2**

**IF YOU OR YOUR SPOUSE, IF MARRIED, DID NOT FILE A TAX RETURN, COMPLETE THE APPROPRIATE SECTION BELOW**

Employer's Name	2023 Amount Earned by Student	2023 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 7/1/2025 through 6/30/2026. Include yourself (and your spouse, if married). 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
		<b>SELF / STUDENT</b>

**CERTIFICATION & SIGNATURE**

Each person signing below certifies that all 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.**



## 2025-2026 Verification Worksheet (Dependent Student) Verification Tracking Group V1



Your 2025-2026 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 2023?                    | <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 2023? | <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 2023, to satisfy this requirement please ensure your federal tax information has been transferred into your FAFSA record by the IRS. This can be done at [www.studentaid.gov](http://www.studentaid.gov). If you cannot use this option, you must provide the institution with a signed copy of your (and your parent's) 2023 U. S. Income Tax Return **INCLUDING APPLICABLE SCHEDULES** or an **IRS Tax Return Transcript** available either online at [www.irs.gov](http://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 2023, you must list the source and amount of income earned during 2023 below, **provide copies** of W-2s or explain why W-2s are not available. A "Verification of Non-Filing" letter from the IRS may be required in some circumstances. Contact your financial aid administrator. 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 2023, CHECK THIS BOX  AND PROCEED TO SECTION 2**

**IF YOUR PARENT(S) DID NOT WORK AND HAD NO EARNED INCOME IN 2023, CHECK THIS BOX  AND PROCEED TO SECTION 2**

**IF YOU OR YOUR PARENT DID NOT FILE A TAX RETURN, COMPLETE THE APPROPRIATE SECTION BELOW**

Employer's Name	2023 Amount Earned by Student	2023 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 7/1/2025 through 6/30/2026. 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
		<b>SELF / STUDENT</b>

### CERTIFICATION & SIGNATURE

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

Student's Name	Student's Signature	/ / Date
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Parent's Name	Signature (at least one parent must sign)	/ / Date
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**WARNING: If you purposely give false or misleading information on this worksheet, you may be fined, sent to prison, or both.**





## 2025-2026 Verification Worksheet

### (Independent Student) Verification Tracking Group V5

(Page 1 of 2)

Your 2025-2026 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 2023?
- 1b. If married, did your spouse file, or was your spouse required to file, a U.S. Income Tax Return for 2023?

If you (and/or your spouse) filed, **or were required to file**, a U.S. Income Tax Return for 2023, to satisfy this requirement please ensure your federal tax information has been transferred into your FAFSA record by the IRS. This can be done at [www.studentaid.gov](http://www.studentaid.gov). If you cannot use this option, you must provide the institution with a signed copy of your (and your spouse's) 2023 U.S. Income Tax Return **INCLUDING APPLICABLE SCHEDULES** or an **IRS Tax Return Transcript** available either online at [www.irs.gov](http://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 2023, you must list the source and amount of income earned during 2023 below, **provide copies** of W-2s or explain why W-2s are not available. A "Verification of Non-Filing" letter from the IRS may be required. Contact your financial aid administrator. 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 2023, CHECK THIS BOX  AND PROCEED TO SECTION 2**

**IF MARRIED, AND YOUR SPOUSE DID NOT WORK AND HAD NO EARNED INCOME IN 2023, CHECK THIS BOX  AND PROCEED TO SECTION 2**

**IF YOU OR YOUR SPOUSE, IF MARRIED, DID NOT FILE A TAX RETURN, COMPLETE THE APPROPRIATE SECTION BELOW**

Employer's Name	2023 Amount Earned by Student	2023 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 7/1/2025 through 6/30/2026. Include yourself (and your spouse, if married). 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
		<b>SELF / STUDENT</b>

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

Print Student Name and ID Number, if applicable



## 2025-2026 Verification Worksheet (Dependent Student) Verification Tracking Group V5 (Page 1 of 2)

Your 2025-2026 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**

- |  |                          |                          |
|--|--------------------------|--------------------------|
|  | <b>Yes</b>               | <b>No</b>                |
| 1a. Did you file, or were you required to file a U.S. Income Tax Return for 2023?                    | <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 2023? | <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 2023, to satisfy this requirement please ensure your federal tax information has been transferred into your FAFSA record by the IRS. This can be done at [www.studentaid.gov](http://www.studentaid.gov). If you cannot use this option, you must provide the institution with a signed copy of your (and your parent's) 2023 U. S. Income Tax Return **INCLUDING APPLICABLE SCHEDULES** or an **IRS Tax Return Transcript** available either online at [www.irs.gov](http://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 2023, you must list the source and amount of income earned during 2023 below, **provide copies** of W-2s or explain why W-2s are not available. A "Verification of Non-Filing" letter from the IRS may be required. Contact your financial aid administrator. 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 2023, CHECK THIS BOX  AND PROCEED TO SECTION 2**

**IF YOUR PARENT(S) DID NOT WORK AND HAD NO EARNED INCOME IN 2023, CHECK THIS BOX  AND PROCEED TO SECTION 2**

**IF YOU OR YOUR PARENT DID NOT FILE A TAX RETURN, COMPLETE THE APPROPRIATE SECTION BELOW**

Employer's Name	2023 Amount Earned by Student	2023 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 7/1/2025 through 6/30/2026. 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
		<b>SELF / STUDENT</b>

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

**Print Student Name and ID Number, if Applicable**

