

SECTION C – Verification of 2018 Income Information for the STUDENT

Important Notes:

IF you or your spouse, if married, **amended** your 2018 U.S. Federal Income Tax Return, were a **victim of IRS tax-related identity theft**, or have been granted a **filing extension** by the IRS and have not yet filed your 2018 tax return, **OR** if you or your spouse, if married, filed a **non-IRS income tax return** (such as from a U.S. territory or commonwealth, or a foreign central government), please download the supplemental form – *Verification of 2018 Income Information for Individuals with Unusual Circumstances* – from [b.link/vuc21](https://www.fafsa.gov/b.link/vuc21), follow those instructions, **attach** it to this form, and then **skip** to [Section D](#) – Assets.

IF you or your spouse, if married, did not and will not file any kind of tax return for 2018, please **skip to** and complete [Subsection C2](#) – *Verification of 2018 Income Information for Student Nontax Filers*.

SUBSECTION C1 – Verification of 2018 Income Information for Student Tax Filers

Important Note:

The instructions below apply to the student **and spouse**, if the student is married. If the student or spouse filed separate IRS income tax returns for 2018 or had a change in marital status after December 31, 2018, they will not be able to use the IRS Data Retrieval Tool (DRT), but will have to submit separate 2018 IRS Tax Return Transcripts.

Instructions:

Complete this section if you or your spouse, if married, filed or will file a 2018 IRS income tax return. *The best way to verify income is by using the IRS Data Retrieval Tool (IRS DRT) that is part of FAFSA on the Web at FAFSA.gov.* In most cases, no further documentation is needed to verify 2018 income information that was transferred into the student’s FAFSA using the IRS DRT, if that information was not subsequently changed.

Check the box that applies:

- I have used the IRS DRT in *FAFSA on the Web* to transfer 2018 IRS income tax return information into my FAFSA; **or**
- I have not yet used the IRS DRT in *FAFSA on the Web*, but will use the tool to transfer 2018 IRS income tax return information into my FAFSA; **or**
- I am unable or choose not to use the IRS DRT in *FAFSA on the Web*, and instead will provide the school with a **2018 IRS Tax Return Transcript(s) or a signed copy of the 2018 income tax return(s) and applicable schedules.**

A **2018 IRS Tax Return Transcript** may be obtained through:

- Get Transcript by MAIL - Go to www.irs.gov and click, “Get Your Tax Record.” Click, “Get Transcript by MAIL.” Make sure to request the “IRS Tax **Return** Transcript” and **NOT** the “IRS Tax **Account** Transcript.”
- Get Transcript ONLINE - Go to www.irs.gov and click, “Get Your Tax Record.” Click, “Get Transcript ONLINE.” Make sure to request the “IRS Tax **Return** Transcript” and **NOT** the “IRS Tax **Account** Transcript.”
- Automated Telephone Request - 1-800-908-9946. Transcript is generally received within 10 business days.
- Paper Request Form - IRS Form [4506T-EZ](#) or IRS Form [4506-T](#) (download from www.irs.gov)

- Check here if a **2018 IRS Tax Return Transcript(s)** or a signed copy of the 2018 income tax return and applicable schedules is provided.
- Check here if a **2018 IRS Tax Return Transcript(s)** or a signed copy of the 2018 income tax return and applicable schedules will be provided later.

When did you order the return transcript(s) from the IRS?

END OF SUBSECTION C1 – SKIP TO [SECTION D](#) – Assets.

SUBSECTION C2 – Verification of 2018 Income Information for Student Nontax Filers (i.e. you did not file a 2018 tax return)

Important Note:

Residents of the Freely Associated States (Republic of the Marshall Islands, the Republic of Palau, the Federated States of Micronesia), and a U.S. territory or commonwealth or a foreign central government who are not required to file an income tax return under that taxing authority’s rules **must submit a copy of their Wage and Tax Statement** (or equivalent documentation) for each source of employment income received for 2018 **and a signed statement** identifying all of the individual’s income and taxes for 2018.

Instructions:

The instructions and certifications below apply to the student and spouse, if the student is married. Complete this section if the student and spouse will **not** file and are not required to file a 2018 income tax return with the IRS.

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Questions? Call 541-962-3550.

Check the box that applies and complete the associated requirement, if neither you nor your spouse (if married) filed taxes:

The student and spouse were not employed and had no income earned from work in 2018.


Please **provide an explanation** on how you met your living expenses for 2018. If more space is needed, provide a separate page with the student's name and ID number at the top.

The student and/or spouse were employed in 2018 and **have listed below** the **names** of all employers, the **amount earned** from each employer in 2018, and whether a W-2 form is provided. [Provide copies of all 2018 W-2 forms issued to the student and spouse by their employers]. **List every** employer even if the employer did not issue a W-2 form.

Employer's Name	Employee's Name	Annual Amount Earned in 2018	Attach W-2(s) here.
<i>(Example) ABC's Auto Body Shop</i>	<i>James</i>	<i>\$4,500.00</i>	
Total Amount of Income Earned from Work		\$	

If more space is needed, provide a separate page with the student's name and ID number at the top.

Initial here and sign this verification worksheet (Section E, Page 5) to certify that you have not filed and are not required to file a 2018 income tax return. You also certify that you have listed all sources of 2018 income earned from work, the amount(s) earned, and attached a W-2, or an equivalent document, for each source of income.

 Student's Initials
(required, if nonfiler)

 Spouse's Initials, if married

When a student's spouse is a nonfiler, the student may certify on the spouse's behalf that he or she has not filed a tax return and is not required to do so.

You must also provide documentation from the IRS or other relevant tax authority dated on or after October 1, 2019 that indicates a 2018 income tax return was not filed with the IRS or other relevant tax authority!

A 2018 Verification of Nonfiling Letter (VNF) may be obtained through:

- Get Transcript ONLINE - Go to www.irs.gov and click, "Get Your Tax Record." Click, "Get Transcript ONLINE." Request a Verification of Nonfiling Letter.
- Paper Request Form - IRS Form [4506-T](http://www.irs.gov) (download from www.irs.gov), check box 7.

 Check here if **confirmation of nonfiling** is provided.

Check here if **confirmation of nonfiling** will be provided later.

NFST21	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>

When did you order the Verification of Nonfiling Letter from the IRS?

If you are **unable to obtain** a 2018 Verification of Nonfiling Letter (VNF) from the IRS or other tax authorities, **you must sign below**, attesting that you attempted to obtain the VNF from the IRS or other tax authorities and were unable to obtain the required documentation.

_____ Student's Signature

_____ Spouse's Signature

END OF SUBSECTION C2 – CONTINUE WITH SECTION D – Assets.

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Questions? Call 541-962-3550.

