

2023-24 ISAC Expert Guide to the FAFSA and Alternative Application

FAFSA[®]

FREE APPLICATION for FEDERAL STUDENT

Use this form to apply free for federal and state grants, work-study, and loans.

Or apply free online at fafsa.gov.

Apply by the Deadlines

For federal aid, submit your application as early as possible, but no later than October 1, 2022. We must receive your application no later than June 30, 2022, in the 2023-2024 school year.

For state or college aid, the deadline may be as early as October 2022. See your college for state deadlines. You may also need to complete additional information about state and college sources of student aid and deadlines.

If you are filing close to one of these deadlines, we recommend you file electronically via fafsa.gov or via the myStudentAid mobile app. These are the fastest and most accurate ways to apply for aid.

Use Your Tax Return

We recommend that you complete and submit your FAFSA form as soon as possible on or after October 1, 2022. The easiest way to complete or correct your FAFSA with accurate tax information is by using the IRS Data Retrieval Tool on fafsa.gov or the myStudentAid mobile app. In a few simple steps, most parents who filed a 2021 tax return can transfer their tax return information into their FAFSA form.

If you (or your parents) have missed the 2021 tax filing deadline and still need to file a 2021 income tax return with the Internal Revenue Service (IRS), you should submit your FAFSA form now using estimated tax information, and then you **must correct** that information **after you file** your return.

Note: Both parents or both the student and the college must provide accurate information on the FAFSA form.

ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID

Intended for qualifying
undocumented students

Adult Student Grant ^ \$: New applicat
Workforce Read...

ISAC Expert Guide to the FAFSA and Alternative Application 2023-24

The U.S. Department of Education uses the Free Application for Federal Student Aid (FAFSA®) to determine a student's eligibility for federal student aid. This aid could include loans, grants, and work-study. The FAFSA® determines a student's eligibility for state and institutional aid as well. The State of Illinois also has the Alternative Application for Illinois Financial Aid for students not eligible to complete the FAFSA. This Expert Guide is here as a tool for ISACorps Members who may have questions such as:

- 1. Who is eligible to apply for the Alternative Application for Illinois Financial Aid**
- 2. What if I'm not sure they are eligible to apply?**
- 3. What do the tax forms look like?**

Most students receive some type of financial aid, so students should fill out a FAFSA® or an Alternative Application even if they are not sure they will qualify. To ensure that you are equipped to help students complete the FAFSA® or Alternative Application correctly. With information on eligibility, common questions, special student populations, and more, this expert guide is your one-stop shop to help students get the aid they need for college!

Illinois Student Assistance Commission



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Most up-to-date documents available as of this publication date: October 4, 2022

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FREE APPLICATION for FEDERAL STUDENT AID

Use this form to apply free for federal and state student grants, work-study, and loans.

Or apply free online at fafsa.gov.

Apply by the Deadlines

For federal aid, submit your application as early as possible, but no earlier than October 1, 2022. We must receive your application no later than June 30, 2024. Your college must have your correct, complete information by your last day of enrollment in the 2023-2024 school year.

For state or college aid, the deadline may be as early as October 2022. See the table to the right for state deadlines. You may also need to complete additional forms.

Check with your high school counselor or a financial aid administrator at your college about state and college sources of student aid and deadlines.

If you are filing close to one of these deadlines, we recommend you file online at fafsa.gov. It is the fastest and easiest way to apply for aid.

Use Your Tax Return

We recommend that you complete and submit your FAFSA form as soon as possible on or after October 1, 2022. The easiest way to complete or correct your FAFSA form with accurate tax information is by using the IRS Data Retrieval Tool through fafsa.gov. In a few simple steps, most students and parents who filed a 2021 tax return can transfer their tax return information directly into their FAFSA form.

If you (or your parents) have missed the 2021 tax filing deadline and still need to file a 2021 income tax return with the Internal Revenue Service (IRS), you should submit your FAFSA form now using estimated tax information, and then you **must correct** that information **after you file** your return.

Note: Both parents or both the student and spouse may need to report income information on the FAFSA form if they did not file a joint tax return for 2021. For assistance with answering the income information questions in this situation, call 1-800-4-FED-AID (1-800-433-3243).

Fill Out the FAFSA[®] Form

If you or your family experienced significant changes to your financial situation (such as loss of employment or pay cuts), or other unusual circumstances (such as tuition expenses at an elementary or secondary school or high unreimbursed medical or dental expenses), complete this form to the extent you can and submit it as instructed. Consult with the financial aid office at the college(s) you applied to or plan to attend.

For help in filling out the FAFSA form go to StudentAid.gov/apply-for-aid/fafsa/filing-out or call 1-800-433-3243.

Fill the answer fields directly on your screen or print the form and complete it by hand. Your answers will be read electronically; therefore, if you complete the form by hand:

- use black ink and fill in circles completely: Correct ● Incorrect ⊗ ✓
- print clearly in CAPITAL letters and skip a box between words:

1	5		E	L	M	S	T
---	---	--	---	---	---	---	---
- report dollar amounts (such as \$12,356.41) like this:

\$		1	2	3	5	6	
----	--	---	---	---	---	---	--

 no cents

Yellow is for student information and purple is for parent information.

Mail Your FAFSA[®] Form

After you complete this application, make a copy of pages 3 through 8 for your records. Then mail the original of pages 3 through 8 to:

Federal Student Aid Programs, P.O. Box 7654, London, KY 40742-7654.

After your application is processed, you will receive a summary of your information in your *Student Aid Report (SAR)*. If you provide an e-mail address, your SAR will be sent by e-mail within three to five days. If you do not provide an e-mail address, your SAR will be mailed to you within three weeks. If you would like to check the status of your application, go to fafsa.gov or call 1-800-433-3243.

Let's Get Started!

Now go to page 3 of the FAFSA form and begin filling it out. Refer to the notes on pages 9 and 10 as instructed.

July 1, 2023 – June 30, 2024

Federal Student Aid
An OFFICE of the U.S. DEPARTMENT of EDUCATION

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Pay attention to any symbols listed after your state deadline.

States and territories not included in the main listing below: AL[^], AS^{**}, AZ^{*}, CO^{*}, FM^{**}, GU^{**}, HI^{**}, KY^{^S}, MH^{**}, NC^{^S}, ND^{^S}, NE^{*}, NH^{**}, NM^{*}, OK^{*}, PR^{*}, PW^{**}, RI^{**}, SD^{**}, UT^{^S*}, VA^{**}, VI^{**}, VT^{^S*}, WA[^], WI^{*} and WY^{**}.

State Deadline	
AK	Alaska Education Grant [^] \$ Alaska Performance Scholarship: June 30, 2023 # \$
AR	Academic Challenge: July 1, 2023 (date received) ArFuture Grant: fall term, July 1, 2023 (date received); spring term, Jan. 10, 2024 (date received)
CA	For many state financial aid programs: March 2, 2023 (date postmarked). Cal Grant also requires submission of a school-certified GPA by March 2, 2023. For additional community college Cal Grants: Sept. 2, 2023 (date postmarked). For noncitizens without a Social Security card or with one issued through the federal Deferred Action for Childhood Arrivals (DACA) program, fill out the <i>California Dream Act Application</i> . Contact the California Student Aid Commission or your financial aid administrator for more information.
CT	Feb. 15, 2023 (date received) # * *
DC	FAFSA form completed by July 1, 2023 # For DC Tuition Assistance Grant, complete the DC OneApp and submit supporting documents by Aug. 1, 2023. #
DE	May 15, 2023 (date received)
FL	May 15, 2023 (date processed)
GA	Refer to Georgia Student Finance Commission's web site for additional information. [^] * *
IA	July 1, 2023 (date received); earlier priority deadlines may exist for certain programs. *
ID	Opportunity Scholarship: March 1, 2023 (date received) # * *
IL	Refer to the Illinois Student Assistance Commission's web site for the current Monetary Award Program (MAP) deadline dates. [^] \$
IN	Adult Student Grant [^] \$: New applicants must submit additional form. Workforce Ready Grant [^] Frank O'Bannon Grant: April 15, 2023 (date received) 21st Century Scholarship: April 15, 2023 (date received)
KS	April 1, 2023 (date received) # * *
LA	July 1, 2024 (Feb. 1, 2023, recommended)
MA	May 1, 2023 (date received) #
MD	March 1, 2023 (date received)
ME	May 1, 2023 (date received)
MI	March 1, 2023 (date received)
MN	30 days after term starts (date received)
MO	Feb. 1, 2023 # Applications accepted through April 1, 2023 (date received)
MP	April 30, 2023 (date received) # *
MS	MTAG and MESH Grants: Oct. 15, 2023 (date received) HELP Grant: April 30, 2023 (date received)
MT	Dec. 1, 2022 # * *
NJ	Renewal applicants (2022–2023 Tuition Aid Grant recipients): April 15, 2023 (date received) All other applicants: fall and spring terms, Sept. 15, 2023 (date received); spring term only, Feb. 15, 2024 (date received)
NV	Silver State Opportunity Grant [^] \$ Nevada Promise Scholarship: March 1, 2023 * \$ All other aid * *
NY	June 30, 2024 (date received) *
OH	Oct. 1, 2023 (date received)
OR	Oregon Opportunity Grant [^] \$ OSAC Private Scholarships: March 1, 2023 * Oregon Promise Grant: Contact state agency. *
PA	All first-time applicants enrolled in a community college; business/trade/technical school; hospital school of nursing; designated Pennsylvania open-admission institution; or nontransferable two-year program: Aug. 1, 2023 (date received) All other applicants: May 1, 2023 (date received) *
SC	SC Commission on Higher Education Need-based Grants [^] \$ Tuition Grants: June 30, 2023 (date received)
TN	State Grant: Prior-year recipients receive award if eligible and apply by March 1, 2023; all other awards made to neediest applicants. \$ Tennessee Promise: March 1, 2023 (date received) State Lottery: fall term, Sept. 1, 2023 (date received); spring and summer terms, Feb. 1, 2024 (date received)
TX	Jan. 15, 2023 # * Private and two-year institutions may have different deadlines. †
WV	PROMISE Scholarship: March 1, 2023. New applicants must submit additional form. Contact your financial aid administrator or state agency. WV Higher Education Grant: April 15, 2023 WV Invests Grant: April 15, 2023 #

STATE AID DEADLINES

* Additional forms may be required. [^] As soon as possible on or after Oct. 1, 2022.
 † Check with your financial aid administrator. # For priority consideration, submit by date specified.
 \$ Awards made until funds are depleted.

What is the FAFSA® form?

Why fill out a FAFSA form?

The **Free Application for Federal Student Aid** (FAFSA) is the first step in the financial aid process. You use the FAFSA form to apply for federal student aid, such as grants, work-study, and loans. In addition, most states and colleges use information from the FAFSA form to award nonfederal aid.

Why all the questions?

Most of the questions on the FAFSA form are required to calculate your Expected Family Contribution (EFC). The EFC measures your family's financial strength and is used to determine your eligibility for federal student aid. Your state and the colleges you list may also use some of your responses. They will determine if you may be eligible for school or state aid, in addition to federal aid.

How do I find out what my Expected Family Contribution (EFC) is?

Your EFC will be listed on your *Student Aid Report* (SAR). Your SAR summarizes the information you submitted on your FAFSA form. It is important to review your SAR to make sure all of your information is correct and complete. Make corrections or provide additional information, as necessary.

How much student financial aid will I receive?

Using the information on your FAFSA form and your EFC, the financial aid office at your college will determine the amount of aid you will receive. The college will use your EFC to prepare a financial aid package to help you meet your financial need. Financial need is the difference between the cost of attendance (which can include living expenses), as determined by your college, and your EFC. If you are eligible for a Federal Pell Grant, you may receive it from only one college for the same period of enrollment. If you or your family have unusual circumstances that should be taken into account, contact your college's financial aid office. Some examples of unusual circumstances are: unusual medical or dental expenses or a large change in income from 2021 to this year.

When will I receive the student financial aid?

Any financial aid you are eligible to receive will be paid to you through your college. Typically, your college will first use the aid to pay tuition, fees and room and board (if provided by the college). Any remaining aid is paid to you for your other educational expenses.

How can I have more colleges receive my FAFSA form information?

If you are completing a paper FAFSA form, you can only list four colleges in the school code step. You may add more colleges by doing one of the following:

- After your FAFSA form has been processed, go to fafsa.gov, log in to the site, and follow the instructions for correcting your FAFSA form.
- Use the SAR which you will receive after your FAFSA form is processed. Your Data Release Number (DRN) verifies your identity and will be listed on the first page of your SAR. You can call 1-800-433-3243 and provide your DRN to a customer service representative, who will add more school codes for you.
- Provide your DRN to the financial aid administrator at the college you want added, and he or she can add their school code to your FAFSA form.

Note: Your FAFSA record can only list up to ten school codes. If there are ten school codes on your record, each new code will need to replace one of the school codes listed.

Where can I receive more information on student financial aid?

The best place for information about student financial aid is the financial aid office at the college you plan to attend. The financial aid administrator can tell you about student aid available from your state, the college itself and other sources.

- You can also visit our web site StudentAid.gov.
- For information by phone you can call our Federal Student Aid Information Center at 1-800-433-3243.
- You can also check with your high school counselor, your state aid agency or your local library's reference section.

Information about other nonfederal assistance may be available from foundations, faith-based organizations, community organizations and civic groups, as well as organizations related to your field of interest, such as the American Medical Association or American Bar Association. Check with your parents' employers or unions to see if they award scholarships or have tuition assistance plans.

FAFSA® Privacy Act Statement

Authority: Sections 483 and 484 of the Higher Education Act of 1965, as amended, give us the authority to ask these questions, and to collect Social Security numbers (SSN), from both you and your parents.

Purpose: We use the information provided on your *Free Application for Federal Student Aid* (FAFSA®) form to determine if you are eligible to receive federal student aid and the amount that you are eligible to receive. Your SSN is used to verify your identity and retrieve your records. We may request your SSN again for these purposes. State and institutional student financial aid programs also may use the information provided on your FAFSA form to determine if you are eligible to receive state and institutional aid and the financial need that you have for such aid.

Routine Uses: The information you provide will not be disclosed outside of the U.S. Department of Education (Department), except with your consent, and as otherwise allowed by the Privacy Act of 1974, 5 U.S.C. 552a, as amended, pursuant to the routine uses identified in the Federal Student Aid Application File System of Records Notice federalregister.gov/documents/2019/10/29/2019-23581/privacy-act-of-1974-system-of-records. A routine use is a disclosure to a third party without your consent. The Department may disclose your information to third parties under a routine use published in the Notice linked to above. Significant routine use disclosures are as follows:

- Under the published routine uses, we may disclose information to third parties that we have authorized to assist the Department in administering the federal student financial aid programs.
- The Department also may send your information to other federal agencies through computer matching programs to verify your eligibility for federal student financial aid, to perform debt collection under the federal loan programs, and to minimize and prevent waste, fraud, and abuse in the federal student aid programs. Such computer matching programs include matching programs with the Social Security Administration, Department of Veterans Affairs, Department of Homeland Security, Department of Justice, the Department of Defense, and the Department of Housing and Urban Development. More information on sharing with other federal agencies pursuant to a computer matching agreement can be found on the Department of Education's Computer Matching Agreements page www2.ed.gov/about/offices/list/om/pirms/cma.html.
- The Department will send your information to the state higher education agency in your state of legal residence. This disclosure will allow you to apply for state student financial aid without necessarily having to submit an additional application form. Your application information also will be sent to the college(s) listed on your FAFSA form, or its representative, and to the state higher education agencies in the states of the colleges listed. Additional information on state higher education agencies can be found at www2.ed.gov/about/contacts/state/index.html
- The Department may also disclose information to your parents or spouse and to members of Congress if you ask them to help you with student aid questions. If the federal government, the U.S. Department of Education, or an employee of the U.S. Department of Education is involved in litigation, we may send information to the Department of Justice, or a court or adjudicative body, if the disclosure is related to financial aid and certain conditions are met. In addition, we may send your information to a foreign, federal, state, or local enforcement agency if the information that you submitted indicates a violation or potential violation of law, for which that agency has jurisdiction for investigation or prosecution. We may send information to the Office of Management and Budget or the Congressional Budget Service to fulfill Fair Credit Reporting Act requirements. Finally, we may disclose records in the course of responding to a breach of data to appropriate agencies, entities, and persons.
- The Department may disclose information to a federal or state agency or a fiscal or financial agency designated by the U.S. Department of the Treasury for the purposes of identifying, preventing, or recouping an improper payment.
- We may send information regarding a claim that is determined to be valid and overdue to a consumer reporting agency. This information includes identifiers from the record; the amount, status and history of the claim; and the program under which the claim arose.

Effects of Not Providing Information: Providing information, including your SSN, is voluntary; however, if you do not give us all the information we need to process your FAFSA form, your aid may be delayed or denied. If you are applying solely for federal aid, you must answer all of the following questions that apply to you and are requested: 1–9, 14–16, 18, 23, 25, 26, 29–55, 57–64, 69–97, 99, and 100. If you want to apply for state financial aid, you must answer all the relevant questions.

State Certification: By submitting this application, you are giving your state financial aid agency permission to verify any statement on this form and to obtain income tax information for all persons required to report income on this form.

The Paperwork Reduction Act of 1995: According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1845-0001. Public reporting burden for this collection of information is estimated to average one and a half hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The obligation to respond to this collection is voluntary. If you have comments or concerns regarding the status of your individual submission of this form, please contact the Federal Student Aid Information Center, P.O. Box 84, Washington, D.C. 20044 directly. (Note: Please do not return the completed form to this address.)

We may request additional information from you to process your application more efficiently. We will collect this additional information only as needed and on a voluntary basis.

July 1, 2023 – June 30, 2024



Federal Student Aid

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FREE APPLICATION for FEDERAL STUDENT AID

Step One (Student): For questions 1-28, leave any questions that do not apply to you (the student) blank. OMB # 1845-0001

Your full name (exactly as it appears on your Social Security card) If your name has a suffix, such as Jr. or III, include a space between your last name and suffix.

1. Last name [grid] 2. First name [grid] 3. Middle initial [grid]

Your permanent mailing address

4. Number and street (include apt. number) [grid] 5. City (and country if not U.S.) [grid] 6. State [grid] 7. ZIP code [grid]

8. Your Social Security Number See Notes page 9. [grid] 9. Your date of birth MONTH DAY YEAR [grid] 10. Your telephone number ([grid]) [grid] - [grid]

Your driver's license number and driver's license state (if you have one)

11. Driver's license number [grid] 12. Driver's license state [grid]

13. Your e-mail address. If you provide your e-mail address, we will communicate with you electronically. For example, when your FAFSA form has been processed, you will be notified by e-mail. Your e-mail address will also be shared with your state and the colleges listed on your FAFSA form to allow them to communicate with you. If you do not have an e-mail address, leave this field blank.

[grid]

14. Are you a U.S. citizen? Yes, I am a U.S. citizen (U.S. national). Skip to question 16. [radio] 1 No, but I am an eligible noncitizen. Fill in question 15. [radio] 2 No, I am not a citizen or eligible noncitizen. Skip to question 16. [radio] 3

15. Alien Registration Number [grid]

16. What is your marital status as of today? I am single [radio] 1 I am separated [radio] 3 I am married/remarried [radio] 2 I am divorced or widowed [radio] 4

17. Month and year you were married, remarried, separated, divorced or widowed. MONTH YEAR [grid] See Notes page 9.

18. What is your state of legal residence? STATE [grid]

19. Did you become a legal resident of this state before January 1, 2018? Yes [radio] 1 No [radio] 2

20. If the answer to question 19 is "No," give month and year you became a legal resident of that state. MONTH YEAR [grid]

Some states and colleges offer aid based on the level of schooling your parents completed.

21. Highest school completed by Parent 1 Middle school/Jr. high [radio] 1 High school [radio] 2 College or beyond [radio] 3 Other/unknown [radio] 4
22. Highest school completed by Parent 2 Middle school/Jr. high [radio] 1 High school [radio] 2 College or beyond [radio] 3 Other/unknown [radio] 4

23. What will your high school completion status be when you begin college in the 2023-2024 school year? High school diploma. Answer question 24. [radio] 1 Homeschooled. Skip to question 25. [radio] 3 General Educational Development (GED) certificate or state certificate. Skip to question 25. [radio] 2 None of the above. Skip to question 25. [radio] 4

24. What is the name of the high school where you received or will receive your high school diploma? Enter the complete high school name, and the city and state where the high school is located.

High School Name [grid] High School City [grid] STATE [grid]

25. Will you have your first bachelor's degree before you begin the 2023-2024 school year?

Yes [radio] 1 No [radio] 2

26. What will your college grade level be when you begin the 2023-2024 school year?
- Never attended college and 1st year undergraduate 0
 - Attended college before and 1st year undergraduate 1
 - 2nd year undergraduate/sophomore 2
 - 3rd year undergraduate/junior 3
 - 4th year undergraduate/senior 4
 - 5th year/other undergraduate 5
 - 1st year college graduate/professional (MBA, MD, PhD, etc.) 6
 - Continuing graduate/professional or beyond (MBA, MD, PhD, etc.) .. 7

27. What college degree or certificate will you be working on when you begin the 2023-2024 school year?
- 1st bachelor's degree 1
 - 2nd bachelor's degree 2
 - Associate degree (occupational or technical program) 3
 - Associate degree (general education or transfer program) 4
 - Certificate or diploma (occupational, technical or education program of less than two years) 5
 - Certificate or diploma (occupational, technical or education program of two or more years) 6
 - Teaching credential (nondegree program) 7
 - College graduate or professional degree (MBA, MD, PhD, etc.) 8
 - Other/undecided 9

28. Are you interested in being considered for work-study? Yes 1 No 2 Don't know 3

Step Two (Student):

Answer questions 29–54 about yourself (the student). If you were never married, or are separated, divorced or widowed and are not remarried, answer only about yourself. If you are married or remarried as of today, include information about your spouse.

29. For 2021, have you (the student) completed your IRS income tax return or another tax return listed in question 30?
- I have already completed my return 1
 - I will file but have not yet completed my return 2
 - I'm not going to file. **Skip to question 35.** 3

30. What income tax return did you file or will you file for 2021?
- IRS Form 1040 1
 - A foreign tax return or IRS Form 1040-NR. **See Notes page 9.** 3
 - A tax return with Puerto Rico, another U.S. territory, or Freely Associated State. **See Notes page 9.** 4

31. For 2021, what is or will be your tax filing status according to your tax return?
- Single 1
 - Head of household 4
 - Married—filed joint return 2
 - Married—filed separate return 3
 - Qualifying widow(er) 5
 - Don't know 6

32. Did (or will) you file a Schedule 1 with your 2021 tax return? Answer **"No"** if you did not file a Schedule 1 or **only filed** a Schedule 1 to report: unemployment compensation, educator expenses, IRA deduction, student loan interest deduction, or Alaska Permanent Fund dividend. **See Notes page 9.** Yes 2 No 1 Don't know 3

For questions 33–41, if the answer is zero or the question does not apply to you, enter 0. Report whole dollar amounts with no cents.

33. What was your (and spouse's) adjusted gross income for 2021? Adjusted gross income is on IRS Form 1040—line 11. \$

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34. Enter your (and spouse's) income tax for 2021. Income tax amount is the total of IRS Form 1040—line 22 minus Schedule 2—line 2. If negative, enter a zero here. \$

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Questions 35 and 36 ask about earnings (wages, salaries, tips, etc.) in 2021. Answer the questions whether or not a tax return was filed. This information may be found on the W-2 forms or by adding up the following items: IRS Form 1040—line 1 (or IRS Form 1040-NR—line 1a) + Schedule 1—lines 3 + 6 + Schedule K-1 (IRS Form 1065)—Box 14 (Code A). If a tax form line's value is negative, treat it as a zero in your calculation.

35. How much did you earn from working in 2021? \$

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36. How much did your spouse earn from working in 2021? \$

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37. As of today, what is your (and spouse's) total current balance of cash, savings, and checking accounts? **Don't include** student financial aid. \$

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38. As of today, what is the net worth of your (and spouse's) investments, including real estate? **Don't include** the home you live in. **See Notes page 9.** \$

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39. As of today, what is the net worth of your (and spouse's) current businesses and/or investment farms? **Don't include** a family farm or family business with 100 or fewer full-time or full-time equivalent employees. **See Notes page 9.** \$

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40. Student's 2021 Additional Financial Information (Enter the combined amounts for you and your spouse.)

- a. Education credits (American Opportunity Tax Credit and Lifetime Learning Tax Credit) from IRS Form 1040 Schedule 3—line 3. \$

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- b. Child support **paid** because of divorce or separation or as a result of a legal requirement. **Don't include** support for children in your household, as reported in question 90. \$

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- c. Taxable earnings from need-based employment programs, such as Federal Work-Study and need-based employment portions of fellowships and assistantships. \$

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- d. Taxable college grant and scholarship aid **reported to the IRS as income**. Includes AmeriCorps benefits (awards, living allowances and interest accrual payments), as well as grant and scholarship portions of fellowships and assistantships. \$

--	--	--	--	--	--	--	--	--	--
- e. Combat pay or special combat pay. Only enter the amount that was taxable and included in your adjusted gross income. **Don't include** untaxed combat pay. \$

--	--	--	--	--	--	--	--	--	--
- f. Earnings from work under a cooperative education program offered by a college. \$

--	--	--	--	--	--	--	--	--	--

41. Student's 2021 Untaxed Income (Enter the combined amounts for you and your spouse.)

- a. Payments to tax-deferred pension and retirement savings plans (paid directly or withheld from earnings), including, but not limited to, amounts reported on the W-2 forms in Boxes 12a through 12d, codes D, E, F, G, H and S. **Don't include** amounts reported in code DD (employer contributions toward employee health benefits). \$

--	--	--	--	--	--	--	--	--	--
- b. IRA deductions and payments to self-employed SEP, SIMPLE, Keogh and other qualified plans from IRS Form 1040 Schedule 1—total of lines 16 + 20. \$

--	--	--	--	--	--	--	--	--	--
- c. Child support **received** for any of your children. **Don't include** foster care or adoption payments. \$

--	--	--	--	--	--	--	--	--	--
- d. Tax exempt interest income from IRS Form 1040—line 2a. \$

--	--	--	--	--	--	--	--	--	--
- e. Untaxed portions of IRA distributions and pensions from IRS Form 1040—(lines 4a + 5a) minus (lines 4b + 5b). **Exclude rollovers**. If negative, enter a zero here. \$

--	--	--	--	--	--	--	--	--	--
- f. Housing, food and other living allowances paid to members of the military, clergy and others (including cash payments and cash value of benefits). **Don't include** the value of on-base military housing or the value of a basic military allowance for housing. \$

--	--	--	--	--	--	--	--	--	--
- g. Veterans noneducation benefits, such as Disability, Death Pension, or Dependency & Indemnity Compensation (DIC) and/or VA Educational Work-Study allowances. \$

--	--	--	--	--	--	--	--	--	--
- h. Other untaxed income not reported in items 41a through 41g, such as workers' compensation, disability benefits, and untaxed foreign income not earned from work. Also include the untaxed portions of health savings accounts from IRS Form 1040 Schedule 1—line 13. **Don't include** extended foster care benefits, student aid, earned income credit, additional child tax credit, welfare payments, untaxed Social Security benefits, Supplemental Security Income, Workforce Innovation and Opportunity Act educational benefits, on-base military housing or a military housing allowance, combat pay, benefits from flexible spending arrangements (e.g., cafeteria plans), foreign income exclusion or credit for federal tax on special fuels. \$

--	--	--	--	--	--	--	--	--	--
- i. Money received, or paid on your behalf (e.g., bills), not reported elsewhere on this form. This includes money that you received from a parent or other person whose financial information is not reported on this form and that is not part of a legal child support agreement. \$

--	--	--	--	--	--	--	--	--	--

See Notes page 9.

Step Three (Student): Answer the questions in this step to determine if you will need to provide parental information. Once you answer **"Yes" to any** of the questions in this step, skip Step Four and go to Step Five on page 8.

- 42. Were you born before January 1, 2000? Yes 1 No 2
- 43. As of today, are you married? (Also answer "Yes" if you are separated but not divorced.) Yes 1 No 2
- 44. At the beginning of the 2023-2024 school year, will you be working on a master's or doctorate program (such as an MA, MBA, MD, JD, PhD, EdD, graduate certificate, etc.)? Yes 1 No 2
- 45. Are you currently serving on active duty in the U.S. Armed Forces for purposes other than training? See Notes page 9. Yes 1 No 2
- 46. Are you a veteran of the U.S. Armed Forces? See Notes page 9. Yes 1 No 2
- 47. Do you now have or will you have children who will receive more than half of their support from you between July 1, 2023 and June 30, 2024? Yes 1 No 2
- 48. Do you have dependents (other than your children or spouse) who live with you and who receive more than half of their support from you, now and through June 30, 2024? Yes 1 No 2
- 49. At any time since you turned age 13, were both your parents deceased, were you in foster care or were you a dependent or ward of the court? See Notes page 10. Yes 1 No 2
- 50. As determined by a court in your state of legal residence, are you or were you an emancipated minor? See Notes page 10. ... Yes 1 No 2
- 51. Does someone other than your parent or stepparent have legal guardianship of you, as determined by a court in your state of legal residence? See Notes page 10. Yes 1 No 2
- 52. At any time on or after July 1, 2022, did your high school or school district homeless liaison determine that you were an unaccompanied youth who was homeless or were self-supporting and at risk of being homeless? See Notes page 10. Yes 1 No 2
- 53. At any time on or after July 1, 2022, did the director of an emergency shelter or transitional housing program funded by the U.S. Department of Housing and Urban Development determine that you were an unaccompanied youth who was homeless or were self-supporting and at risk of being homeless? See Notes page 10. Yes 1 No 2
- 54. At any time on or after July 1, 2022, did the director of a runaway or homeless youth basic center or transitional living program determine that you were an unaccompanied youth who was homeless or were self-supporting and at risk of being homeless? See Notes page 10. Yes 1 No 2

If you (the student) answered "No" to every question in Step Three, go to Step Four. If you answered "Yes" to any question in Step Three, skip Step Four and go to Step Five on page 8.

(Health professions and law school students: Your college may require you to complete Step Four even if you answered "Yes" to any Step Three question.)

If you believe that you are unable to provide parental information, see Notes page 10.

Step Four (Parent): Complete this step if you (the student) answered "No" to all questions in Step Three.

Answer all the questions in Step Four even if you do not live with your legal parents (biological, adoptive, or as determined by the state [for example, if the parent is listed on the birth certificate]). Grandparents, foster parents, legal guardians, widowed stepparents, aunts, uncles, and siblings are not considered parents on this form unless they have legally adopted you. If your legal parents are married to each other, or are not married to each other and live together, answer the questions about both of them. If your parent was never married or is remarried, divorced, separated or widowed, see StudentAid.gov/fafsa-parent and/or Notes page 10 for additional instructions.

55. As of today, what is the marital status of your parents? Never married, Married or remarried, Unmarried and both legal parents living together, Divorced or separated, Widowed.

56. Month and year they were married, remarried, separated, divorced or widowed. MONTH YEAR

What are the Social Security Numbers, names and dates of birth of the parents reporting information on this form? If your parent does not have a Social Security Number, you must enter 000-00-0000. Don't enter an Individual Taxpayer Identification Number (ITIN) in the Social Security Number field. If the name includes a suffix, such as Jr. or III, include a space between the last name and suffix. Enter two digits for each day and month (e.g., for May 31, enter 05 31).

Questions 57-60 are for Parent 1 (father/mother/stepparent)

57. SOCIAL SECURITY NUMBER, 58. LAST NAME, AND, 59. FIRST INITIAL, 60. DATE OF BIRTH

Questions 61-64 are for Parent 2 (father/mother/stepparent)

61. SOCIAL SECURITY NUMBER, 62. LAST NAME, AND, 63. FIRST INITIAL, 64. DATE OF BIRTH

65. Your parents' e-mail address. If you provide your parents' e-mail address, we will let them know your FAFSA form has been processed. This e-mail address will also be shared with your state and the colleges listed on your FAFSA form to allow them to electronically communicate with your parents.

E-mail address input field

66. What is your parents' state of legal residence? STATE

67. Did your parents become legal residents of this state before January 1, 2018? Yes No, 68. If the answer to question 67 is "No," give the month and year legal residency began for the parent who has lived in the state the longest. MONTH YEAR

69. How many people are in your parents' household? Include: yourself, even if you don't live with your parents, your parents, your parents' other children, other people if they now live with your parents.

70. How many people in your parents' household (from question 69) will be college students between July 1, 2023 and June 30, 2024? Always count yourself as a college student. Do not include your parents. Do not include siblings who are in U.S. military service academies. You may include others only if they will attend, at least half-time in 2023-2024, a program that leads to a college degree or certificate.

At any time during 2021 or 2022, did you, your parents, or anyone in your parents' household (from question 69) receive benefits from any of the federal programs listed? Mark all that apply. Answering these questions will NOT reduce eligibility for student aid or these programs. TANF has different names in many states. Call 1-800-433-3243 to find out the name of your state's program. If you, your parents, or anyone in your household receives any of these benefits after filing the FAFSA form but before December 31, 2022, you must update your response by logging in to fafsa.gov and selecting "Make FAFSA Corrections."

71. Medicaid or Supplemental Security Income (SSI), 72. Supplemental Nutrition Assistance Program (SNAP), 73. Free or Reduced Price School Lunch, 74. Temporary Assistance for Needy Families (TANF), 75. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

If your answer to question 55 was "Unmarried and both legal parents living together," contact 1-800-433-3243 for help with questions 76-89.

76. For 2021, have your parents completed their IRS income tax return or another tax return listed in question 77? My parents have already completed their return, My parents will file but have not yet completed their return, My parents are not going to file. Skip to question 83.

77. What income tax return did your parents file or will they file for 2021? IRS Form 1040, A foreign tax return or IRS Form 1040-NR, See Notes page 9, A tax return with Puerto Rico, another U.S. territory or Freely Associated State. See Notes page 9.

78. For 2021, what is or will be your parents' tax filing status according to their tax return? Single, Head of household, Married—filed joint return, Married—filed separate return, Qualifying widow(er), Don't know.

79. Did (or will) your parents file a Schedule 1 with their 2021 tax return? Answer "No" if they did not file a Schedule 1 or only filed a Schedule 1 to report: unemployment compensation, educator expenses, IRA deduction, student loan interest deduction, or Alaska Permanent Fund dividend. See Notes page 9. Yes, No, Don't know.

80. As of today, is either of your parents a dislocated worker? Yes, No, Don't know. See Notes page 10.

For questions 81–89, if the answer is zero or the question does not apply, enter 0. Report whole dollar amounts with no cents.

81. What was your parents' adjusted gross income for 2021? Adjusted gross income is on IRS Form 1040—line 11.

\$

82. Enter your parents' income tax for 2021. Income tax amount is the total of IRS Form 1040—line 22 minus Schedule 2—line 2. If negative, enter a zero here.

\$

Questions 83 and 84 ask about earnings (wages, salaries, tips, etc.) in 2021. Answer the questions whether or not a tax return was filed. This information may be found on the W-2 forms or by adding up the following items: IRS Form 1040—line 1 (or IRS Form 1040-NR—line 1a) + Schedule 1—lines 3 + 6 + Schedule K-1 (IRS Form 1065)—Box 14 (Code A). Report the information for the parent listed in questions 57-60 in question 83 and the information for the parent listed in questions 61-64 in question 84. If a tax form line's value is negative, treat it as a zero in your calculation.

83. How much did Parent 1 (father/mother/stepparent) earn from working in 2021?

\$

84. How much did Parent 2 (father/mother/stepparent) earn from working in 2021?

\$

85. As of today, what is your parents' total current balance of cash, savings, and checking accounts? **Don't include** student financial aid.

\$

86. As of today, what is the net worth of your parents' investments, including real estate? **Don't include** the home in which your parents live. **See Notes page 9.**

\$

87. As of today, what is the net worth of your parents' current businesses and/or investment farms? **Don't include** a family farm or family business with 100 or fewer full-time or full-time equivalent employees. **See Notes page 9.**

\$

88. Parents' 2021 Additional Financial Information (Enter the amounts for your parent[s].)

a. Education credits (American Opportunity Tax Credit and Lifetime Learning Tax Credit) from IRS Form 1040 Schedule 3—line 3.

\$

b. Child support **paid** because of divorce or separation or as a result of a legal requirement. **Don't include** support for children in your parents' household, as reported in question 69.

\$

c. Your parents' taxable earnings from need-based employment programs, such as Federal Work-Study and need-based employment portions of fellowships and assistantships.

\$

d. Your parents' taxable college grant and scholarship aid **reported to the IRS as income**. Includes AmeriCorps benefits (awards, living allowances and interest accrual payments), as well as grant and scholarship portions of fellowships and assistantships.

\$

e. Combat pay or special combat pay. Only enter the amount that was taxable and included in your parents' adjusted gross income. **Don't include** untaxed combat pay.

\$

f. Earnings from work under a cooperative education program offered by a college.

\$

89. Parents' 2021 Untaxed Income (Enter the amounts for your parent[s].)

a. Payments to tax-deferred pension and retirement savings plans (paid directly or withheld from earnings), including, but not limited to, amounts reported on the W-2 forms in Boxes 12a through 12d, codes D, E, F, G, H and S. **Don't include** amounts reported in code DD (employer contributions toward employee health benefits).

\$

b. IRA deductions and payments to self-employed SEP, SIMPLE, Keogh and other qualified plans from IRS Form 1040 Schedule 1—total of lines 16 + 20.

\$

c. Child support **received** for any of your parents' children. **Don't include** foster care or adoption payments.

\$

d. Tax exempt interest income from IRS Form 1040—line 2a.

\$

e. Untaxed portions of IRA distributions and pensions from IRS Form 1040—(lines 4a + 5a) minus (lines 4b + 5b). **Exclude rollovers**. If negative, enter a zero here.

\$

f. Housing, food and other living allowances paid to members of the military, clergy and others (including cash payments and cash value of benefits). **Don't include** the value of on-base military housing or the value of a basic military allowance for housing.

\$

g. Veterans noneducation benefits, such as Disability, Death Pension, or Dependency & Indemnity Compensation (DIC) and/or VA Educational Work-Study allowances.

\$

h. Other untaxed income not reported in items 89a through 89g, such as workers' compensation, disability benefits, and untaxed foreign income not earned from work. Also include the untaxed portions of health savings accounts from IRS Form 1040 Schedule 1—line 13. **Don't include** extended foster care benefits, student aid, earned income credit, additional child tax credit, welfare payments, untaxed Social Security benefits, Supplemental Security Income, Workforce Innovation and Opportunity Act educational benefits, on-base military housing or a military housing allowance, combat pay, benefits from flexible spending arrangements (e.g., cafeteria plans), foreign income exclusion or credit for federal tax on special fuels.

\$

Step Five (Student): Complete this step only if you (the student) answered "Yes" to any questions in Step Three.

90. How many people are in your household?

Include:

- yourself (and your spouse),
- your children, if you will provide more than half of their support between July 1, 2023 and June 30, 2024, even if they do not live with you, and
- other people if they now live with you, you provide more than half of their support and you will continue to provide more than half of their support between July 1, 2023 and June 30, 2024.

--	--

91. How many people in your (and your spouse's) household (from question 90) will be college students between July 1, 2023 and June 30, 2024? Always count yourself as a college student. Do not include family members who are in U.S. military service academies. Include others only if they will attend, at least half-time in 2023-2024, a program that leads to a college degree or certificate.

--

At any time during 2021 or 2022, did you (or your spouse) or anyone in your household (from question 90) receive benefits from any of the federal programs listed? Mark all that apply. Answering these questions will NOT reduce eligibility for student aid or these programs. TANF has different names in many states. Call 1-800-433-3243 to find out the name of your state's program. If you (or your spouse) or anyone in your household receives any of these benefits after filing the FAFSA form but before December 31, 2022, you must update your response by logging in to fafsa.gov and selecting "Make FAFSA Corrections."

92. Medicaid or Supplemental Security Income (SSI) 93. Supplemental Nutrition Assistance Program (SNAP) 94. Free or Reduced Price School Lunch 95. Temporary Assistance for Needy Families (TANF) 96. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

97. As of today, are you (or your spouse) a dislocated worker? **See Notes page 10.** Yes 1 No 2 Don't know 3

Step Six (Student): Indicate which colleges you want to receive your FAFSA information.

Enter the six-digit federal school code and your housing plans for each college or school you want to receive your FAFSA information. You can find the school codes at StudentAid.gov/fafsa-app/FSCsearch or by calling 1-800-433-3243. If you cannot obtain a code, write in the complete name, address, city and state of the college. If you want more schools to receive your FAFSA information, read **What is the FAFSA form?** on page 2. All of the information you included on your FAFSA form, with the exception of the list of colleges, will be sent to each of the colleges you listed. In addition, all of your FAFSA information, including the list of colleges, will be sent to your state grant agency. For federal student aid purposes, it does not matter in what order you list your selected schools. However, the order in which you list schools may affect your eligibility for state aid. Consult your state agency or StudentAid.gov/order for details.

1ST FEDERAL SCHOOL CODE		OR	NAME OF COLLEGE		STATE	HOUSING PLANS									
98.a	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>									ADDRESS AND CITY	<table border="1"><tr><td> </td><td> </td></tr></table>			98.b	on campus
						with parent	<input type="radio"/> 2								
						off campus	<input type="radio"/> 3								
2ND FEDERAL SCHOOL CODE		OR	NAME OF COLLEGE		STATE	HOUSING PLANS									
98.c	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>									ADDRESS AND CITY	<table border="1"><tr><td> </td><td> </td></tr></table>			98.d	on campus
						with parent	<input type="radio"/> 2								
						off campus	<input type="radio"/> 3								
3RD FEDERAL SCHOOL CODE		OR	NAME OF COLLEGE		STATE	HOUSING PLANS									
98.e	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>									ADDRESS AND CITY	<table border="1"><tr><td> </td><td> </td></tr></table>			98.f	on campus
						with parent	<input type="radio"/> 2								
						off campus	<input type="radio"/> 3								
4TH FEDERAL SCHOOL CODE		OR	NAME OF COLLEGE		STATE	HOUSING PLANS									
98.g	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>									ADDRESS AND CITY	<table border="1"><tr><td> </td><td> </td></tr></table>			98.h	on campus
						with parent	<input type="radio"/> 2								
						off campus	<input type="radio"/> 3								

Step Seven (Student and Parent): Read, sign and date.

If you are the student, by signing this application you certify that you (1) will use federal and/or state student financial aid only to pay the cost of attending an institution of higher education, (2) are not in default on a federal student loan or have made satisfactory arrangements to repay it, (3) do not owe money back on a federal student grant or have made satisfactory arrangements to repay it, (4) will notify your college if you default on a federal student loan and (5) will not receive a Federal Pell Grant from more than one college for the same period of time.

If you are the parent or the student, by signing this application you certify that all of the information you provided is true and complete to the best of your knowledge and you agree, if asked, to provide information that will verify the accuracy of your completed form. This information may include U.S. or state income tax forms that you filed or are required to file. Also, you certify that you understand that **the Secretary of Education has the authority to verify information reported on this application with the Internal Revenue Service and other federal agencies.** If you electronically sign any document related to the federal student aid programs using an FSA ID (username and password) and/or any other credential, you certify that you are the person identified by that username and password and/or other credential, and have not disclosed that username and password and/or other credential to anyone else. If you purposely give false or misleading information, you may be fined up to \$20,000, sent to prison, or both.

99. Date this form was completed

MONTH	DAY	2022	<input type="radio"/>				
<table border="1"><tr><td> </td><td> </td></tr></table>			<table border="1"><tr><td> </td><td> </td></tr></table>			2023	<input type="radio"/>
		2024	<input type="radio"/>				

100. Student (Sign below)

1

Parent (A parent from Step Four sign below.)

2

If a fee was paid to someone for advice or for completing this form, that person must complete this section.

Preparer's name, firm and address

101. Preparer's Social Security Number (or 102)

<table border="1"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>					-	<table border="1"><tr><td> </td><td> </td></tr></table>			-	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						

102. Employer ID number (or 101)

<table border="1"><tr><td> </td><td> </td></tr></table>			-	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								

103. Preparer's signature and date

1

COLLEGE USE ONLY

D/O 1 Homeless Youth Determination 4

FAA Signature

1

DATA ENTRY USE ONLY: P * L E

Notes for question 8 (page 3)

Enter your Social Security Number (SSN) as it appears on your Social Security card. If you are a resident of one of the Freely Associated States (i.e., the Republic of Palau, the Republic of the Marshall Islands, or the Federated States of Micronesia) and were issued an identification number beginning with "666" when submitting a FAFSA form previously, enter that number here. If you are a first-time applicant from one of the Freely Associated States, enter "666" in the first three boxes of the Social Security Number field and leave the remaining six positions blank, and we will create an identification number to be used for federal student aid purposes. Do not enter an Individual Taxpayer Identification Number (ITIN) in the Social Security Number field.

Notes for questions 14 and 15 (page 3)

If you are an eligible noncitizen, write in your eight- or nine-digit Alien Registration Number. Generally, you are an eligible noncitizen if you are (1) a permanent U.S. resident with a Permanent Resident Card (I-551); (2) a conditional permanent resident with a Conditional Green Card (I-551C); (3) the holder of an Arrival-Departure Record (I-94) from the Department of Homeland Security showing any one of the following designations: "Refugee," "Asylum Granted," "Parolee" (I-94 confirms that you were paroled for a minimum of one year and status has not expired), T-Visa holder (T-1, T-2, T-3, etc.) or "Cuban-Haitian Entrant;" or (4) the holder of a valid certification or eligibility letter from the Department of Health and Human Services showing a designation of "Victim of human trafficking."

If you are in the U.S. and have been granted Deferred Action for Childhood Arrivals (DACA); an F-1, F-2, or M-1 student visa; a J-1 or J-2 exchange visitor visa; or a G series visa (pertaining to international organizations), select "No, I am not a citizen or eligible noncitizen." You will not be eligible for federal student aid. If you have a Social Security Number but are not a citizen or an eligible noncitizen, including if you have been granted DACA, you should still complete the FAFSA form because you may be eligible for state or college aid.

Notes for questions 16 and 17 (page 3)

Report your marital status as of the date you sign your FAFSA form. If your marital status changes after you sign your FAFSA form, check with the **financial aid office at the college**.

Notes for questions 30 (page 4)**and 77 (page 6)**

If you filed or will file a foreign tax return or IRS Form 1040-NR, or a tax return with Puerto Rico, another U.S. territory (e.g., Guam, American Samoa, the U.S. Virgin Islands, Swain's Island or the Northern Marianas Islands) or one of the Freely Associated States, use the information from that return to fill out this form. If you filed a foreign return, convert all monetary units to U.S. dollars, using the published exchange rate in effect for the date nearest to today's date. To view the daily exchange rates, go to [federalreserve.gov/releases/h10/current](https://www.federalreserve.gov/releases/h10/current).

Notes for questions 32 (page 4)**and 79 (page 6)**

Answer "**No**" if you (and if married, your spouse) did not file a Schedule 1.

Answer "**No**" if you (and if married, your spouse) did or will file a Schedule 1 to report **only one or more** of the following items:

1. Unemployment compensation (line 7)
2. Alaska Permanent Fund dividends (line 8f)
3. Educator expenses (line 11)
4. IRA deduction (line 20)
5. Student loan interest deduction (line 21)

Answer "**Yes**" if you (or if married, your spouse) filed or will file a Schedule 1 and reported additional income or adjustments to income on any lines **other than or in addition to** the five exceptions listed above.

If you do not know if you filed or will file a Schedule 1, select "**Don't know**."

Notes for questions 38 and 39 (page 4), 41i (page 5), and 86 and 87 (page 7)

Net worth means the current value, as of today, of investments, businesses, and/or investment farms, minus debts related to those same investments, businesses, and/or investment farms. When calculating net worth, use 0 for investments or properties with a negative value.

Investments include real estate (do not include the home in which you live), rental property (includes a unit within a family home that has its own entrance, kitchen, and bath rented to someone other than a family member), trust funds, UGMA and UTMA accounts, money market funds, mutual funds, certificates of deposit, stocks, stock options, bonds, other securities, installment and land sale contracts (including mortgages held), commodities, etc.

Investments also include qualified educational benefits or education savings accounts (e.g., Coverdell savings accounts, 529 college savings plans and the refund value of 529 prepaid tuition plans). For a student who does not report parental information, the accounts owned by the student (and/or the student's spouse) are reported as student investments in question 38. For a student who must report parental information, the accounts are reported as parental investments in question 86, including all accounts owned by the student and all accounts owned by the parents for any member of the household.

Money received, or paid on your behalf, also includes distributions to you (the student beneficiary) from a 529 plan that is owned by someone other than you or your parents (such as your grandparents, aunts, uncles, and non-custodial parents). You must include these distribution amounts in question 41i.

Investments do not include the home you live in, the value of life insurance, ABLE accounts, retirement plans (401[k] plans, pension funds, annuities, non-education IRAs, Keogh plans, etc.) or cash, savings and checking accounts already reported in questions 37 and 85.

Investments also do not include UGMA and UTMA accounts for which you are the custodian, but not the owner.

Investment value means the current balance or market value of these investments as of today. Investment debt means only those debts that are related to the investments.

Business and/or investment farm value includes the market value of land, buildings, machinery, equipment, inventory, etc. Business and/or investment farm debt means only those debts for which the business or investment farm was used as collateral.

Business value does not include the value of a small business if your family owns and controls more than 50 percent of the business and the business has 100 or fewer full-time or full-time equivalent employees. For small business value, your family includes (1) persons directly related to you, such as a parent, sister or cousin, or (2) persons who are or were related to you by marriage, such as a spouse, stepparent or sister-in-law.

Investment farm value does not include the value of a family farm that you (your spouse and/or your parents) live on and operate.

Notes for question 45 (page 5)

Answer "**Yes**" if you are currently serving in the U.S. Armed Forces or are a National Guard or Reserves enlistee who is on active duty for other than state or training purposes.

Answer "**No**" if you are a National Guard or Reserves enlistee who is on active duty for state or training purposes.

Notes for question 46 (page 5)

Answer "**Yes**" (you are a veteran) if you (1) have engaged in active duty (including basic training) in the U.S. Armed Forces, or are a National Guard or Reserves enlistee who was called to active duty for other than state or training purposes, or were a cadet or midshipman at one of the service academies, **and** (2) were released under a condition other than dishonorable. Also answer "**Yes**" if you are not a veteran now but will be one by June 30, 2024.

Answer "**No**" (you are not a veteran) if you (1) have never engaged in active duty (including basic training) in the U.S. Armed Forces, (2) are currently an ROTC student or a cadet or midshipman at a service academy, (3) are a National Guard or Reserves enlistee activated only for state or training purposes, or (4) were engaged in active duty in the U.S. Armed Forces but released under dishonorable conditions.

Also answer "**No**" if you are currently serving in the U.S. Armed Forces and will continue to serve through June 30, 2024.

Notes for question 49 (page 5)

Answer **“Yes”** if at any time since you turned age 13:

- You had no living parent, even if you are now adopted; or
- You were in foster care, even if you are no longer in foster care today; or
- You were a dependent or ward of the court, even if you are no longer a dependent or ward of the court today. For federal student aid purposes, someone who is incarcerated is not considered a ward of the court.

If you are not sure if you were in foster care, check with your state child welfare agency. You can find that agency’s contact information at childwelfare.gov/nfcad.

The financial aid administrator at your school may require you to provide proof that you were in foster care or a dependent or ward of the court.

Notes for questions 50 and 51 (page 5)

The definition of legal guardianship does not include your parents, even if they were appointed by a court to be your guardians. You are also not considered a legal guardian of yourself.

Answer **“Yes”** if you can provide a copy of a court’s decision that as of today you are an emancipated minor or are in legal guardianship. Also answer **“Yes”** if you can provide a copy of a court’s decision that you were an emancipated minor or were in legal guardianship immediately before you reached the age of being an adult in your state. The court must be located in your state of legal residence at the time the court’s decision was issued.

Answer **“No”** if you are still a minor and the court decision is no longer in effect or the court decision was not in effect at the time you became an adult. Also answer **“No”** and contact your school if custody was awarded by the courts and the court papers say “custody” (not “guardianship”).

The financial aid administrator at your college may require you to provide proof that you were an emancipated minor or in legal guardianship.

Notes for questions 52–54 (page 5)

Answer **“Yes”** if you received a determination at any time on or after July 1, 2022, that you were an unaccompanied youth who was homeless or at risk of being homeless.

- **“Homeless”** means lacking fixed, regular and adequate housing. You may be homeless if you are living in shelters, parks, motels, hotels, public spaces, camping grounds, cars, abandoned buildings, or temporarily living with other people because you have nowhere else to go. Also, if you are living in any of these situations and fleeing an abusive parent, you may be considered homeless even if your parent would otherwise provide a place to live.
- **“Unaccompanied”** means you are not living in the physical custody of your parent or guardian.

Answer **“No”** if you are not homeless or at risk of being homeless, or do not have a determination. However, even if you answer **“No”** to each of questions 52, 53, and 54, you should contact the financial aid administrator at the college you plan to attend if you are either (1) homeless and unaccompanied or (2) at risk of being homeless, unaccompanied, and providing for your own living expenses - as your college financial aid office can determine that you are “homeless” and are not required to provide parental information.

The financial aid administrator at your college may require you to provide a copy of the determination if you answered **“Yes”** to any of these questions.

Notes for students unable to provide parental information on pages 6 and 7

Under very limited circumstances (for example, your parents are incarcerated; you have left home due to an abusive family environment; or you do not know where your parents are and are unable to contact them), you may be able to submit your FAFSA form without parental information. **If you are unable to provide parental information**, skip Steps Four and Five, and go to Step Six. Once you submit your FAFSA form without parental data, **you must follow up with the financial aid office at the college you plan to attend**, in order to complete your FAFSA form.

Notes for Step Four, questions 55–89 (pages 6 and 7)

Review all instructions below to determine who is considered a parent on this form:

- If your parent was never married and does not live with your other legal parent, or if your parent is widowed and not remarried, answer the questions about that parent.
- If your legal parents (biological, adoptive, or as determined by the state [for example, if the parent is listed on the birth certificate]) are not married to each other and **live together**, select “Unmarried and both legal parents living together” and provide information about both of them regardless of their gender. Do not include any person who is not married to your parent and who is not a legal or biological parent. Contact 1-800-433-3243 for assistance in completing questions 76-89, or visit StudentAid.gov/fafsa-parent.
- If your legal parents are married, select “Married or remarried.” If your legal parents are divorced but living together, select “Unmarried and both legal parents living together.” If your legal parents are separated but living together, select “Married or remarried,” not “Divorced or separated.”
- If your parents are divorced or separated, answer the questions about the parent you lived with more during the past 12 months. (If you did not live with one parent more than the other, give answers about the parent who provided more financial support during the past 12 months or during the most recent year that you actually received support from a parent.) **If this parent is remarried as of today, answer the questions about that parent and your stepparent.**
- If your widowed parent is remarried as of today, answer the questions about that parent and your stepparent.

Notes for questions 80 (page 6) and 97 (page 8)

In general, a person may be considered a dislocated worker if he or she:

- is receiving unemployment benefits due to being laid off or losing a job and is unlikely to return to a previous occupation;
- has been laid off or received a lay-off notice from a job;
- was self-employed but is now unemployed due to economic conditions or natural disaster; or
- is the spouse of an active duty member of the Armed Forces and has experienced a loss of employment because of relocating due to permanent change in duty station; or
- is the spouse of an active duty member of the Armed Forces and is unemployed or underemployed, and is experiencing difficulty in obtaining or upgrading employment; or
- is a displaced homemaker. A displaced homemaker is generally a person who previously provided unpaid services to the family (e.g., a stay-at-home mom or dad), is no longer supported by the spouse, is unemployed or underemployed, and is having trouble finding or upgrading employment.

Except for the spouse of an active duty member of the Armed Forces, if a person quits work, generally he or she is not considered a dislocated worker even if, for example, the person is receiving unemployment benefits.

Answer **“Yes”** to question 80 if your parent is a dislocated worker. Answer **“Yes”** to question 97 if you or your spouse is a dislocated worker.

Answer **“No”** to question 80 if your parent is not a dislocated worker. Answer **“No”** to question 97 if neither you nor your spouse is a dislocated worker.

Answer **“Don’t know”** to question 80 if you are not sure whether your parent is a dislocated worker. Answer **“Don’t know”** to question 97 if you are not sure whether you or your spouse is a dislocated worker. You can contact your financial aid office for assistance in answering these questions.

The financial aid administrator at your college may require you to provide proof that your parent is a dislocated worker, if you answered **“Yes”** to question 80, or that you or your spouse is a dislocated worker, if you answered **“Yes”** to question 97.

Utilice este formulario, sin costo alguno, para solicitar las becas, puestos de estudio y trabajo, y préstamos educativos ofrecidos por el Gobierno federal y los estados. O presente la solicitud gratis por Internet en fafsa.gov.

Cumpla con las fechas límite

Para obtener ayuda federal, presente la solicitud lo antes posible, pero no antes del 1 de octubre del 2022. Tenemos que recibir el formulario, a más tardar, el 30 de junio del 2024. La institución de educación superior en la que tiene previsto estudiar deberá tener los datos de la solicitud, correctos y completos, en una fecha no posterior al último día en que usted todavía se encuentre matriculado en la misma durante el curso 2023–2024.

El plazo para solicitar ayuda a los estados o instituciones educativas puede vencer tan pronto como en octubre del 2022. En la lista a la derecha se presentan las fechas límite para solicitar ayuda estatal. En ocasiones hay que llenar otros formularios.

Para obtener información sobre los programas estatales e institucionales de ayuda estudiantil y los correspondientes plazos de solicitud, consulte al orientador de su escuela secundaria o a la oficina de asistencia económica de su institución postsecundaria.

Si se acerca una fecha límite, conviene presentar la solicitud por Internet, en fafsa.gov, ya que esta es la forma más rápida y fácil de solicitar ayuda económica.

Utilice su declaración de impuestos

Conviene llenar y presentar el formulario FAFSA lo antes posible a partir del 1 de octubre del 2022. La manera más fácil de llenar o corregir el formulario con información tributaria exacta es utilizar la *Herramienta de consulta y traspaso de datos del IRS*, en fafsa.gov. En unos pasos sencillos, casi todos los estudiantes y padres que presentaron una declaración de impuestos para el 2021 podrán transferir la información de su declaración directamente al formulario FAFSA.

Si usted o sus padres perdieron el plazo para presentar la declaración de impuestos sobre los ingresos del 2021 y aún necesitan presentarla ante el Servicio de Impuestos Internos (IRS), puede entregar el formulario FAFSA ahora con datos aproximados pero **deberá corregir** esos datos **después de presentar** la declaración de impuestos.

Nota: Es posible que ambos padres, o el estudiante y su cónyuge, necesiten proporcionar en el formulario FAFSA información sobre los ingresos, incluso si no presentaron una declaración conjunta para el 2021. Si usted se encuentra en esta situación, llame al 1-800-433-3243 para obtener orientación sobre cómo contestar las preguntas sobre los ingresos.

Llene el formulario FAFSA®

Si usted o su familia sufrieron algún cambio significativo en su situación económica (p. ej., la pérdida de empleo o reducción de salario), u otras circunstancias excepcionales (p. ej., gastos de matrícula pagados a escuelas primarias o secundarias, o altos gastos médicos o dentales no reembolsados), llene el formulario en lo que pueda y preséntelo según las indicaciones. Consulte con la oficina de asistencia económica de las instituciones educativas que le interesan. Si necesita ayuda para llenar el formulario FAFSA, acuda a la página StudentAid.gov/es/apply-for-aid/fafsa/filling-out o llame al 1-800-433-3243. Ofrecemos atención en español.

Llene los campos directamente en la pantalla o imprima el formulario y llénelo a mano. Sus respuestas serán procesadas por computadora. Por lo tanto, si llena el formulario a mano:

- utilice tinta negra y rellene los círculos completamente:
- escriba con claridad en letra de molde (solo MAYÚSCULAS) y deje un espacio entre cada palabra:
- anote las cantidades en dólares (por ejemplo, \$12,356.41) así:

Correcto ● Incorrecto (X) (✓)

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\$

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 sin centavos

Las secciones amarillas son para los datos del estudiante, y las moradas son para los de los padres.

Envíe el formulario FAFSA®

Después de llenar el formulario FAFSA, conserve para su archivo una fotocopia de las páginas 3 a 8. Envíe las páginas originales a:

Federal Student Aid Programs, P.O. Box 7654, London, KY 40742-7654

Una vez que se haya dado trámite a la solicitud, se le enviará el *Informe de Ayuda Estudiantil*, en el que se presentará un resumen de su información. Si usted proporciona una dirección electrónica, el informe le llegará por correo electrónico después de tres a cinco días. En caso de que no facilite una dirección electrónica, recibirá el informe por correo postal dentro de tres semanas. Si desea consultar el estado de su solicitud, acuda a fafsa.gov o llame al 1-800-433-3243.

Empecemos

Pase a la página 3 del formulario FAFSA y comience a llenarlo. Consulte las notas en las páginas 9 y 10 cuando se le indique.

Preste atención a los símbolos que aparecen después de algunos de los plazos.

Estados y territorios que no se incluyen en la lista principal de abajo: AL*, AS**, AZ*, CO*, FM**, GU**, HI**, KY**, MH**, NC**, ND**, NE**, NH**, NM*, OK*, PR*, PW**, RI**, SD**, UT**, VA**, VI**, VT**, WA**, WI* y WY**.

Estado	Plazo de solicitud
AK	Beca de Estudios de Alaska ^ \$ Beca de Rendimiento Académico de Alaska: 30 de junio del 2023 \$
AR	Beca <i>Academic Challenge</i> : 1 de julio del 2023 (<i>fecha de recibo</i>) Beca <i>ArFuture</i> : otoño, 1 de julio del 2023 (<i>fecha de recibo</i>); primavera, 10 de enero del 2024 (<i>fecha de recibo</i>)
CA	Muchos programas estatales de ayuda económica: 2 de marzo del 2023 (<i>fecha de matasello</i>). Para efectos del programa <i>Cal Grant</i> , una constancia del promedio de calificaciones (certificada por la institución educativa), se deberá entregar a más tardar el 2 de marzo del 2023. Concesiones complementarias de las becas <i>Cal Grant</i> en instituciones de dos años: 2 de septiembre del 2023 (<i>fecha de matasello</i>). Si usted no es ciudadano y no posee una tarjeta de Seguro Social o posee una emitida al amparo del programa Acción Diferida para los Llegados en la Infancia (DACA), llene la solicitud del <i>Dream Act</i> de California. Para obtener más información, comuníquese con la California Student Aid Commission o con la oficina de asistencia económica de su institución educativa.
CT	15 de febrero del 2023 (<i>fecha de recibo</i>) # **
DC	Formulario FAFSA: 1 de julio del 2023 # Subsidio para Asistencia de Matrícula del DC (DCTAG): llene el formulario DC OneApp y entregue los documentos justificativos a más tardar el 1 de agosto del 2023. #
DE	15 de mayo del 2023 (<i>fecha de recibo</i>)
FL	15 de mayo del 2023 (<i>fecha de tramitación</i>)
GA	Consulte el sitio web de la Georgia Student Finance Commission. ^ **
IA	1 de julio del 2023 (<i>fecha de recibo</i>); los plazos de prioridad de algunos programas pueden terminar antes. *
ID	Beca de Oportunidad: 1 de marzo del 2023 (<i>fecha de recibo</i>) # **
IL	Para consultar los plazos de solicitud actuales del Programa de Concesión Monetaria (MAP), visite el sitio web de la Illinois Student Assistance Commission. ^ \$
IN	Beca para Estudiantes Adultos ^ \$: los solicitantes nuevos deberán presentar también otro formulario. Beca <i>Workforce Ready</i> ^ Beca Frank O'Bannon: 15 de abril del 2023 (<i>fecha de recibo</i>) Beca Siglo XXI: 15 de abril del 2023 (<i>fecha de recibo</i>)
KS	1 de abril del 2023 (<i>fecha de recibo</i>) # **
LA	1 de julio del 2024 (aún mejor antes del 1 de febrero del 2023)
MA	1 de mayo del 2023 (<i>fecha de recibo</i>) #
MD	1 de marzo del 2023 (<i>fecha de recibo</i>)
ME	1 de mayo del 2023 (<i>fecha de recibo</i>)
MI	1 de marzo del 2023 (<i>fecha de recibo</i>)
MN	A 30 días de comenzar el período académico (<i>fecha de recibo</i>)
MO	1 de febrero del 2023 # Las solicitudes se aceptan hasta el 1 de abril del 2023 (<i>fecha de recibo</i>).
MP	30 de abril del 2023 (<i>fecha de recibo</i>) # **
MS	Becas MTAG y MESH: 15 de octubre del 2023 (<i>fecha de recibo</i>) Beca HELP: 30 de abril del 2023 (<i>fecha de recibo</i>)
MT	1 de diciembre del 2022 # **
NJ	Solicitantes de renovación (becarios del Programa de Ayuda de Matrícula 2022–2023): 15 de abril del 2023 (<i>fecha de recibo</i>) Los demás solicitantes: otoño y primavera, 15 de septiembre del 2023 (<i>fecha de recibo</i>); solo la primavera: 15 de febrero del 2024 (<i>fecha de recibo</i>)
NV	Beca de Oportunidad del Estado de la Plata ^ \$ Beca Promesa de Nevada: 1 de marzo del 2023 * \$ Toda otra ayuda * *
NY	30 de junio del 2024 (<i>fecha de recibo</i>) *
OH	1 de octubre del 2023 (<i>fecha de recibo</i>)
OR	Beca de Oportunidad de Oregón ^ \$ Becas privadas de OSAC: 1 de marzo del 2023 * Beca Promesa de Oregón: consulte con la agencia estatal de educación superior. *
PA	Solicitantes nuevos que cursen estudios en un centro universitario de dos años; un centro de formación profesional o técnica; una escuela de enfermería adscrita a un hospital; una institución de admisión libre ubicada en Pensilvania o en un programa de dos años cuyos créditos no se pueden convalidar: 1 de agosto del 2023 (<i>fecha de recibo</i>) Los demás solicitantes: 1 de mayo del 2023 (<i>fecha de recibo</i>) *
SC	Beca por necesidad de la Comisión de Educación Superior de Carolina del Sur ^ \$ Beca de Matrícula: 30 de junio del 2023 (<i>fecha de recibo</i>)
TN	Beca Estatal: Los becarios del año anterior recibirán la beca si reúnen los requisitos y presentan la solicitud a más tardar el 1 de marzo del 2023; otras concesiones de la beca se harán a los más necesitados. \$ Beca Promesa de Tennesi: 1 de marzo del 2023 (<i>fecha de recibo</i>) Lotería Estatal: otoño, 1 de septiembre del 2023 (<i>fecha de recibo</i>); primavera y verano, 1 de febrero del 2024 (<i>fecha de recibo</i>)
TX	15 de enero del 2023 # * Las instituciones privadas y las de dos años pueden tener plazos diferentes. *
WV	Beca Promesa: 1 de marzo del 2023. Los solicitantes nuevos deberán presentar también otro formulario. Consulte con la oficina de asistencia económica de la institución educativa o con la agencia estatal de educación superior. Beca de Estudios Superiores de Virginia Occidental: 15 de abril del 2023 Beca <i>WV Invest</i> : 15 de abril del 2023 #

PLAZOS DE SOLICITUD: AYUDA ESTATAL

* Es posible que se necesiten otros formularios.
^ Consulte con la oficina de asistencia económica.
\$ Se otorgará ayuda hasta agotar los fondos.
^ Lo antes posible a partir del 1 de octubre del 2022.
Para consideración prioritaria, presente la solicitud para la fecha indicada.

¿Qué es el formulario FAFSA®?

¿Por qué hay que llenar el formulario FAFSA?

El primer paso para obtener ayuda económica para los estudios superiores es llenar el formulario *Solicitud Gratuita de Ayuda Federal para Estudiantes* (FAFSA, por sus siglas en inglés). Este formulario se utiliza para solicitar ayuda federal, que incluye becas (subvenciones), puestos de estudio y trabajo y préstamos educativos. La mayoría de los estados e instituciones de educación superior también hacen uso de la información del formulario FAFSA para otorgar asistencia de fuentes no federales.

¿Por qué hay tantas preguntas?

La mayor parte de las preguntas del formulario FAFSA son necesarias para el cálculo del aporte familiar previsto (EFC). Este número sirve como indicador de la capacidad económica del estudiante y su familia, y se emplea para determinar el otorgamiento de ayuda federal. Algunas de las respuestas las utilizan también el estado y las instituciones educativas incluidas en la solicitud. El estado y las instituciones se encargarán de determinar si usted puede recibir, además de la ayuda otorgada por el Gobierno federal, la asistencia que ellos mismos conceden.

¿Cómo puedo saber cuál es mi aporte familiar previsto?

Podrá encontrar su aporte familiar previsto en el *Informe de Ayuda Estudiantil* (SAR). En este documento se presentará un resumen de los datos que proporcionó en el formulario FAFSA. Es importante revisar el informe para asegurarse de que todos los datos están correctos y completos. Debe corregir los errores o proporcionar los datos que faltan, según sea necesario.

¿Cuánta ayuda económica estudiantil me van a dar?

Con la información del formulario FAFSA y el aporte familiar previsto, la oficina de asistencia económica de su institución educativa calculará la cantidad de ayuda que se le otorgará. Estas instituciones utilizarán el aporte familiar previsto para preparar un paquete de ayuda que contribuya a satisfacer la necesidad económica que usted demuestre. La necesidad económica es la diferencia entre el costo de estudiar (incluidos los gastos de manutención), según lo determine la institución educativa, y el aporte familiar previsto. Si reúne los requisitos de la Beca Federal Pell, la puede utilizar para pagar sus gastos en una misma institución educativa durante un mismo período de estudios. Si usted o su familia sufren circunstancias excepcionales que deben tenerse en cuenta, comuníquese con la oficina de asistencia económica de su institución. Entre las circunstancias que se pueden tener en cuenta están los gastos médicos u odontológicos extraordinarios, o una variación importante en los ingresos entre el 2021 y el presente año.

¿Cuándo me van a entregar la ayuda económica estudiantil?

Su institución educativa se encargará de entregarle la ayuda otorgada. En general, la institución primero usará los fondos para pagar los derechos de matrícula y otras cuotas, y el alojamiento y comida (si corresponde). Cualquier ayuda restante se le pagará directamente a usted, para que pueda cubrir sus otros gastos educativos.

¿Cómo hago para que más instituciones reciban los resultados de mi formulario FAFSA?

Si utiliza la versión impresa del formulario FAFSA, puede incluir solo cuatro instituciones educativas en la correspondiente sección. Puede añadir más instituciones a su expediente usando cualquiera de los siguientes métodos:

- Después de que se haya tramitado el formulario FAFSA, acuda a fafsa.gov, inicie sesión en el sitio y siga las instrucciones para corregir el formulario.
- Utilice el *Informe de Ayuda Estudiantil*, que le llegará después de que se haya dado trámite al formulario FAFSA. En la primera página del informe, estará impresa la clave de autorización, que permite verificar su identidad. Puede llamar al 1-800-433-3243 y proporcionar la clave al representante, quien podrá añadir a su expediente los códigos de otras instituciones.
- Proporcione la clave de autorización a la oficina de asistencia económica de la institución educativa que le interesa. El personal de esta oficina podrá agregar el código de la institución a su expediente del formulario FAFSA.

Nota: El expediente del formulario FAFSA puede tener los códigos de diez instituciones. Si ya hay diez códigos en su expediente, cada nuevo código tendrá que reemplazar uno de los anteriores.

¿Dónde puedo obtener más información sobre la ayuda económica estudiantil?

El mejor lugar es la oficina de asistencia económica de la institución en la que tiene previsto estudiar. El personal de esta oficina podrá informarle sobre la asistencia ofrecida por la misma institución, el estado u otras entidades.

- Visite nuestro sitio web StudentAid.gov.
- Si desea obtener información por teléfono, llame al Centro de Información sobre Ayuda Federal para Estudiantes al 1-800-433-3243.
- También conviene hablar con el orientador de su escuela secundaria, con la agencia encargada de los programas estatales de ayuda económica y con el personal de la sección de referencia de su biblioteca local.

En ocasiones se ofrece información sobre la ayuda no federal mediante fundaciones, asociaciones de carácter religioso, organizaciones comunitarias, grupos cívicos y organizaciones afines a ciertos campos de estudio, como por ejemplo, la Asociación de Médicos de Estados Unidos (*American Medical Association*) o el Colegio de Abogados de Estados Unidos (*American Bar Association*). Consulte también al empleador o sindicato de sus padres para averiguar si ofrecen becas o programas de ayuda de matrícula.

FAFSA®: Aviso sobre la Ley de Confidencialidad de Información

Bases legales: Las secciones 483 y 484 de la Ley de Educación Superior de 1965 (según enmendada) nos autorizan a pedir información al solicitante y a sus padres y solicitarles su número de Seguro Social.

Objetivo: La información que se proporciona en el formulario *Solicitud Gratuita de Ayuda Federal para Estudiantes* (FAFSA®) la utilizamos para determinar si el solicitante reúne los requisitos de participación en los programas federales de ayuda estudiantil y para calcular la cantidad de ayuda que se le pueda otorgar. El número de Seguro Social se utiliza para verificar la identidad del solicitante y encontrar sus datos en nuestros registros. Podemos volver a solicitar el número para los mismos fines. Los encargados de programas institucionales y estatales de ayuda estudiantil también pueden servirse de la información proporcionada en el formulario FAFSA, para determinar si el solicitante reúne los correspondientes requisitos de participación y para valorar el grado de necesidad que este tenga con respecto a dicha ayuda.

Usos normales: Los datos que usted proporcione no se revelarán a partes que no sean el Departamento de Educación de EE.UU. (el Departamento), salvo con su consentimiento, y según lo estipulado en la Ley de Confidencialidad de Información de 1974, sección 552a del Código de Estados Unidos, según enmendada, en conformidad con los usos normales estipulados en el Aviso sobre los Sistemas de Registro de Datos de la oficina de Ayuda Federal para Estudiantes: federalregister.gov/documents/2019/10/29/2019-23581/privacy-act-of-1974-system-of-records. La revelación de datos a terceros, sin el consentimiento del usuario, se prevé en la cláusula de uso normal. El Departamento puede revelar su información a terceros al amparo de una cláusula de uso normal publicada en el Aviso al que apunta el enlace de arriba. A continuación están las importantes revelaciones de datos que pueden realizarse al amparo de las cláusulas de uso normal:

- En conformidad con los usos normales estipulados en esta cláusula, podemos ceder la información a los terceros autorizados para ayudar al Departamento de Educación de EE.UU. a administrar los programas federales de ayuda económica estudiantil.
- El Departamento puede también enviar la información a otros organismos federales que participan en los programas de cotejo electrónico de registros oficiales, para hacer lo siguiente: verificar el cumplimiento de los requisitos de participación en los programas federales de ayuda económica estudiantil; recaudar deudas contraídas mediante los programas federales de préstamos, y minimizar y evitar el fraude y el uso indebido y desperdicio de fondos en los programas federales de ayuda estudiantil. Tales organismos incluyen el Sistema de Servicio Selectivo, la Administración del Seguro Social, el Departamento de Asuntos de Veteranos, el Departamento de Seguridad Interna, el Departamento de Justicia, el Departamento de Defensa y el Departamento de Vivienda y Desarrollo Urbano. Para conocer más sobre la entrega de información a otros organismos federales conforme al Programa de Cotejo Electrónico de Datos, visite la correspondiente página del Departamento de Educación: www2.ed.gov/about/offices/list/om/pirms/cma.html.
- El Departamento enviará la información del solicitante a la agencia estatal de educación superior en el estado de donde es residente. Esta cesión de datos permitirá al estudiante solicitar la ayuda económica estudiantil de los correspondientes programas estatales, sin necesariamente tener que presentar otro formulario de solicitud. También proporcionaremos la información de la solicitud a las instituciones educativas señaladas en el formulario FAFSA (o a sus representantes), y también a la agencia de educación superior de los estados en que se ubican las instituciones indicadas. Más información sobre las agencias estatales de educación superior se encuentra en www2.ed.gov/about/contacts/state/index.html.
- El Departamento puede también revelar información a los padres o cónyuge del solicitante y a los congresistas de EE.UU. si a estos el solicitante les pide ayuda para resolver problemas relacionados con la ayuda estudiantil. En caso de que sean partes en un litigio algún organismo federal, el Departamento de Educación de EE.UU. o algún empleado del Departamento, podemos ceder la información pertinente al Departamento de Justicia, o a los Tribunales u otro órgano decisorio, siempre que dicha cesión de datos guarde relación con la ayuda económica y que se cumplan ciertas condiciones. Asimismo, podemos enviar los datos de la solicitud a cualquier agencia del orden público, ya sea extranjera, federal, estatal o local, si los datos indican una violación efectiva o posible de la ley, sobre la cual dicha agencia tiene competencia para iniciar una investigación o para entablar una acción judicial. Podemos enviar información a la Oficina de Administración y Presupuesto o al Servicio de Presupuestos del Congreso para cumplir con lo dispuesto en la Ley de Informe Imparcial de Crédito. Finalmente, en el curso de responder ante una filtración de datos, podemos entregar los pertinentes registros a los organismos, entes y personas competentes.
- El Departamento puede ceder información a organismos federales o estatales, o a entidades financieras designadas por el Departamento del Tesoro de EE.UU. para fines de identificar, evitar o recuperar los pagos indebidos.
- Cualquier información sobre las demandas de pago que determinemos ser legítimas y vencidas la podemos dar a las agencias de informes crediticios. Esta información incluye los datos identificativos de los correspondientes registros; la cantidad, estado e historial de la demanda, y el programa según el cual dicha demanda se originó.

Los efectos de no proporcionar información: El suministro de información, incluidos los números de Seguro Social, es voluntario; sin embargo, si el solicitante no nos proporciona toda la información que necesitamos para dar trámite a su formulario FAFSA, el otorgamiento de ayuda puede demorarse o negarse. Si solo solicita ayuda de los programas federales, el solicitante debe responder a todas las preguntas, indicadas a continuación, que correspondan a su situación: 1–9, 14–16, 18, 23, 25, 26, 29–55, 57–64, 69–97, 99 y 100. En cambio, si se desea solicitar ayuda de los programas administrados por los estados, hay que contestar todas las preguntas pertinentes.

Certificación estatal: Al presentar el presente formulario de solicitud, usted autoriza al organismo encargado de la concesión de ayuda económica en su estado a verificar cualquier dato incluido en el mismo y a obtener la información tributaria de toda persona a la que corresponde declarar en este formulario información sobre los ingresos.

Ley de Reducción de Trámites de 1995: Según lo dispuesto en la Ley de Reducción de Trámites de 1995, ninguna persona estará en la obligación de responder a un instrumento de recolección de datos que no exhiba un número de control vigente emitido por la Oficina de Administración y Presupuesto (OMB). Para efectos del presente formulario, dicho número es 1845-0001. Se calcula que una persona del público en general necesitará un promedio de una hora y media para llenar el presente instrumento de recolección de datos, o sea, para leer las instrucciones, buscar la información en los documentos correspondientes, reunir y mantener los datos necesarios, consignarlos en el instrumento y revisar todo el conjunto. La obligación de responder a este instrumento es voluntaria. Si tiene alguna observación o inquietud con respecto al estado de tramitación de su formulario, escriba directamente a la siguiente dirección: Federal Student Aid Information Center, P.O. Box 84, Washington, DC 20044. (Nota: No devuelva a esta dirección el presente formulario con los datos completos.)

Es posible que le pidamos más información para agilizar la tramitación de su solicitud. Reuniremos más información solo cuando sea necesario hacerlo y mediante participación voluntaria.

26. Al comienzo del curso 2023–2024, ¿cuál será su nivel de estudios superiores? («Pregrado» se refiere a los estudios universitarios, profesionales y técnicos.)

- 1.º año de pregrado, sin estudios superiores anteriores 0
- 1.º año de pregrado, con estudios superiores anteriores 1
- 2.º año de pregrado 2
- 3.º año de pregrado 3
- 4.º año de pregrado 4
- 5.º año (o superior) de pregrado 5
- 1.º año de posgrado (MBA, MD, PhD, etc.) 6
- 2.º año (o superior) de posgrado (MBA, MD, PhD, etc.) 7

27. Al comienzo del curso 2023–2024, ¿a qué título o certificado postsecundario conducirán sus estudios?

- 1.º título universitario de cuatro años 1
- 2.º título universitario de cuatro años 2
- Grado asociado (dos años): formación profesional o técnica 3
- Grado asociado (dos años): estudios generales o de convalidación 4
- Diploma o certificado: programa de formación profesional, técnica o académica que dura menos de dos años 5
- Diploma o certificado: programa de formación profesional, técnica o académica que dura dos años o más 6
- Certificación docente (programa no conducente a título) 7
- Título de posgrado (MBA, MD, PhD, etc.) 8
- Otro / indeciso 9

28. ¿Le interesa ser considerado para el programa de estudio y trabajo?

- Sí 1 No 2 No sé 3

Segundo paso (estudiante):

Conteste las preguntas 29–54 dando información sobre sí mismo (o sea, el estudiante). En caso de estar soltero, separado, divorciado o viudo actualmente (y no haberse vuelto a casar), solo proporcione información sobre sí mismo. Si está casado actualmente, incluya la información sobre su cónyuge.

29. ¿Ha preparado usted (el estudiante) una declaración de impuestos sobre los ingresos del 2021 emitida por el IRS, u otra declaración indicada en la pregunta 30?

- Ya preparé mi declaración. 1
- La presentaré pero aún no la he preparado. 2
- No la voy a presentar. **Pase a la pregunta 35.** 3

30. ¿Qué tipo de declaración de impuestos del 2021 presentó o presentará?

- Formulario 1040 del IRS 1
- Declaración extranjera o Formulario 1040-NR del IRS. **Vea la página 9.** 3
- Declaración de impuestos de Puerto Rico u otro territorio de EE.UU., o de los estados libres asociados. **Vea la página 9.** 4

31. ¿Cuál es o será su estado civil para efectos de la declaración de impuestos del 2021?

- Soltero 1
- Cabeza de familia 4
- Casado: presentación conjunta 2
- Casado: presentación por separado 3
- Viudo calificado 5
- No sé. 6

32. ¿Presentó (o presentará) el Anexo 1 con su declaración de impuestos del 2021?

Conteste «No» si no presentó el Anexo 1 o lo presentó **solo** para declarar: compensación por desempleo, gastos del educador, deducción por aportaciones a cuentas personales de jubilación, deducción por el pago de intereses sobre préstamos educativos o dividendos del Fondo Permanente de Alaska. **Vea la página 9.**

- Sí 2 No 1 No sé 3

En las preguntas 33–41, si la respuesta es cero o la pregunta no corresponde a su situación, escriba «0». Redondee los valores al dólar entero más cercano (sin centavos).

33. ¿Cuál fue su ingreso bruto ajustado (y el de su cónyuge) en el 2021? Esta cantidad se encuentra en el Formulario 1040 del IRS (renglón 11).

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34. Escriba la cantidad del impuesto sobre sus ingresos del 2021 (y sobre los de su cónyuge). Esta cantidad se encuentra en el Formulario 1040 del IRS (renglón 22 menos renglón 2 del Anexo 2). Si es negativa, escriba un cero.

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Las preguntas 35 y 36 piden información sobre los ingresos obtenidos por el trabajo (salarios, sueldos, propinas, etc.) en el 2021. Conteste las preguntas si se ha presentado o no declaración de impuestos. Este dato puede encontrarse en los formularios W-2 o calcularse sumando las siguientes partidas: el renglón 1 del Formulario 1040 (o el renglón 1a del Formulario 1040-NR) del IRS, los renglones 3 y 6 del Anexo 1 y la casilla 14 (código A) del Anexo K-1 (Formulario 1065 del IRS). Si el valor de alguno de los renglones es negativo, sustitúyalo por cero en el cálculo.

35. ¿Cuánto ganó usted por su trabajo en el 2021?

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36. ¿Cuánto ganó su cónyuge por su trabajo en el 2021?

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37. A la fecha, ¿cuál es el saldo de efectivo, ahorros y cuentas corrientes que tiene usted (y su cónyuge)? **No incluya** la ayuda estudiantil.

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38. A la fecha, ¿cuál es el valor neto de las inversiones que tiene usted (y su cónyuge)? Incluya los bienes raíces. **No incluya** su domicilio habitual. **Vea la página 9.**

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39. A la fecha, ¿cuál es el valor neto de los negocios o fincas agrícolas con fines de inversión que tiene usted (y su cónyuge)? **No incluya** el valor de ninguna finca o empresa familiar con no más de 100 empleados a tiempo completo o equivalentes a tiempo completo. **Vea la página 9.**

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40. Otra información económica del 2021: estudiante (Escriba la suma total que corresponda a usted y su cónyuge.)

- a. Créditos tributarios por gastos educativos (*American Opportunity* y *Lifetime Learning*), según el Anexo 3 (renglón 3) del Formulario 1040 del IRS. \$

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- b. Manutención **pagada** a favor de los hijos menores, a causa de separación, divorcio u orden legal. **No incluya** el sustento para los hijos que integren el hogar de usted, según indicados en la pregunta 90. \$

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- c. Ingresos sujetos a impuesto que se obtienen de programas que otorgan empleos según la necesidad económica del beneficiario (p. ej., el Programa Federal de Estudio y Trabajo, y aquellos ingresos obtenidos de programas de ayudantías y de becas de investigación que también se calculen según la necesidad económica). \$

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- d. Parte tributable de becas de estudios superiores **declaradas al IRS como ingresos**. Se incluyen los subsidios de AmeriCorps (concesiones monetarias, asignaciones para cubrir los gastos de manutención y el pago de intereses acumulados), así como las partes no reembolsables de becas de investigación y de ayudantías. \$

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- e. Paga por combate o paga extraordinaria por combate. Solo escriba la cantidad tributable que haya formado parte de su ingreso bruto ajustado. **No incluya** la paga por combate no tributable. \$

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- f. Ingresos por el trabajo en programas de educación cooperativa brindados por instituciones educativas. \$

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41. Ingresos no tributables del 2021: estudiante (Escriba la suma total que corresponda a usted y su cónyuge.)

- a. Aportaciones a planes de pensión y de jubilación con impuestos diferidos (ya sean efectuadas directamente por el titular o retenidas de sus ingresos), incluidas, sin carácter limitativo, las cantidades indicadas en el Formulario W-2 (casillas 12a a la 12d, códigos D, E, F, G, H y S). **No incluya** ningún monto marcado con el código DD (aportaciones hechas por empleadores a los beneficios de salud para empleados). \$

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- b. Aportaciones deducibles hechas a cuentas personales de jubilación y a planes de jubilación para personas empleadas por cuenta propia (SEP, SIMPLE, Keogh y otros planes aprobados), según el Anexo 1 del Formulario 1040 del IRS (suma de los renglones 16 y 20). \$

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- c. Manutención **recibida** a favor de cualquiera de los hijos menores. **No incluya** los pagos por cuidado de crianza temporal ni los pagos de asistencia por adopción. \$

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- d. Ingreso por intereses exento de impuestos, según el Formulario 1040 del IRS (renglón 2a). \$

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- e. Parte no tributable de pensiones para jubilados y de distribuciones de cuentas personales de jubilación, según el Formulario 1040 del IRS: (renglón 4a + 5a) menos (renglón 4b + 5b). **Excluya las reinversiones**. Si la cantidad es negativa, escriba un cero. \$

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- f. Asignaciones para alojamiento, comida y otros gastos de manutención, pagadas a militares, clérigos y otros (incluidos los pagos en efectivo y el valor monetario de las prestaciones). **No incluya** el valor de alojamiento en la base militar ni el valor de asignaciones básicas para el alojamiento de militares. \$

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- g. Asistencia no educativa para veteranos, como Discapacidad, Pensión por Fallecimiento o Compensación de Dependencia e Indemnización (DIC), o los subsidios educativos del Programa de Estudio y Trabajo del Departamento de Asuntos de Veteranos. \$

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- h. Otros ingresos no tributables que no se hayan declarado en las partidas 41a a 41g, como la compensación del seguro obrero, la indemnización por discapacidad y los ingresos no salariales obtenidos en el extranjero y no gravados con impuesto. También incluya la parte no tributable de cuentas de ahorros para gastos médicos, según el Anexo 1 (renglón 13) del Formulario 1040 del IRS. **No incluya** lo siguiente: beneficios por cuidado de crianza temporal extendido; ayuda estudiantil; crédito por ingreso del trabajo; crédito tributario adicional por hijos; asistencia social; beneficios no tributables del Seguro Social; Ingreso Suplementario de Seguridad; asistencia educativa recibida al amparo de la Ley de Innovación y Oportunidad para la Fuerza Laboral (*Workforce Innovation and Opportunity Act*); alojamiento en la base militar o asignaciones para el alojamiento de militares; paga por combate; beneficios de arreglos especiales para gastos (p. ej., los planes tipo «cafetería»); exclusión de ingresos obtenidos en el extranjero o crédito por impuesto federal a los combustibles especiales. \$

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- i. Dinero en efectivo recibido, o dinero pagado en su nombre (p. ej., las cuentas de servicios públicos), que no se haya declarado en ninguna otra parte del presente formulario. Incluya cualquier dinero que haya recibido por parte del padre, de la madre o de otra persona cuya información económica no se incluyó en el presente formulario, y que no sea parte de un acuerdo de manutención para los hijos. **Vea la página 9**. \$

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Tercer paso (estudiante):

Conteste todas las preguntas de este paso para determinar si necesita proporcionar la información de sus padres. Si responde «Sí» a **cualquiera** de las preguntas del Tercer paso, omita el Cuarto paso y pase al Quinto, en la página 8.

- 42. ¿Nació antes del 1 de enero de 2000? Sí 1 No 2
- 43. ¿Está casado actualmente? (En caso de estar separado pero no divorciado, hay que contestar «Sí».) Sí 1 No 2
- 44. Al comienzo del curso 2023–2024, ¿estará cursando un programa de maestría o de doctorado (p. ej., MA, MBA, MD, JD, PhD, EdD, certificado de posgrado, etc.)? Sí 1 No 2
- 45. ¿Presta servicio activo actualmente en las Fuerzas Armadas de EE.UU., para fines ajenos al entrenamiento? **Vea la página 9.** Sí 1 No 2
- 46. ¿Es veterano de las Fuerzas Armadas de EE.UU.? **Vea la página 9.** Sí 1 No 2
- 47. ¿Tiene o tendrá hijos a los que proporcionará más de la mitad del sustento, entre el 1 de julio del 2023 y el 30 de junio del 2024? Sí 1 No 2
- 48. ¿Tiene a su cargo personas (aparte de sus hijos y su cónyuge) que viven con usted y a las que proporcionará más de la mitad del sustento, entre hoy y el 30 de junio del 2024? Sí 1 No 2
- 49. En cualquier momento desde que usted cumplió 13 años de edad, ¿era huérfano de ambos padres, o estaba bajo cuidado de crianza temporal o bajo la tutela de los Tribunales? **Vea la página 10.** Sí 1 No 2
- 50. Según la determinación de un tribunal ubicado en el estado de donde es residente, ¿es o era menor de edad emancipado? **Vea la página 10.** Sí 1 No 2
- 51. Según la determinación de un tribunal ubicado en el estado de donde es residente, ¿se encuentra bajo tutela legal de una persona que no sean sus padres o padrastos? **Vea la página 10.** Sí 1 No 2
- 52. En cualquier momento a partir del 1 de julio del 2022, ¿determinó su escuela secundaria (*high school*), o la persona de enlace entre el distrito escolar y los que carecen de hogar, que usted era un joven no acompañado sin hogar o que se mantenía con recursos propios y estaba en riesgo de quedarse sin hogar? **Vea la página 10.** Sí 1 No 2
- 53. En cualquier momento a partir del 1 de julio del 2022, ¿determinó el director de un programa de refugios de emergencia o de viviendas de transición financiado por el Departamento de Vivienda y Desarrollo Urbano de EE.UU. que usted era un joven no acompañado sin hogar o que se mantenía con recursos propios y estaba en riesgo de quedarse sin hogar? **Vea la página 10.** Sí 1 No 2
- 54. En cualquier momento a partir del 1 de julio del 2022, ¿determinó el director de un programa de viviendas de transición, o de un centro básico de acogida para jóvenes sin hogar o que huyen del hogar, que usted era un joven no acompañado sin hogar o que se mantenía con recursos propios y estaba en riesgo de quedarse sin hogar? **Vea la página 10.** Sí 1 No 2

Si usted (el estudiante) respondió «No» a cada pregunta del Tercer paso, pase al Cuarto.
Si respondió «Sí» a cualquiera de las preguntas del Tercer paso, omita el Cuarto paso y pase al Quinto, en la página 8.
 (Atención estudiantes de derecho y de ciencias de la salud: Es posible que su institución educativa le pida que conteste las preguntas del Cuarto paso, aunque usted haya contestado «Sí» a alguna de las preguntas del Tercer paso.)
Si considera que no puede proporcionar la información de sus padres, vea la página 10.

Cuarto paso (padres): Llene esta sección si usted (el estudiante) respondió «No» a todas las preguntas del Tercer paso.

En el Cuarto paso, conteste todas las preguntas, aunque usted no viva con sus padres legales. «Padres legales» se refiere a los padres biológicos o adoptivos, y a las personas denominadas como el padre o la madre, según la determinación del estado (como por ejemplo, cuando una persona figura como el padre o la madre en el acta de nacimiento). A los abuelos, a los padres de crianza temporal, a los tutores legales, a los padrastros viudos y a los tíos y a los hermanos no se les considera padres para efectos del presente formulario, a menos que lo hayan adoptado legalmente. Si sus padres legales están casados el uno con el otro, o si **conviven en pareja** sin casarse, conteste las preguntas dando información sobre los dos. Si su padre o su madre nunca se casó, o si está viudo, divorciado, separado o casado en nuevas nupcias, **consulte las indicaciones en StudentAid.gov/padres-fafsa o en la página 10.**

55. A la fecha, ¿cuál es el estado civil de sus padres?

Nunca se ha casado <input type="radio"/> 2	Casados en primeras o nuevas nupcias..... <input type="radio"/> 1	56. Mes y año en que sus padres se casaron, se separaron, se divorciaron o enviudaron.	MES	AÑO
Ambos padres legales conviven en pareja sin casarse..... <input type="radio"/> 5	Divorciados o separados..... <input type="radio"/> 3		<input type="text"/>	<input type="text"/>
Viudo..... <input type="radio"/> 4			<input type="text"/>	<input type="text"/>

¿Cuál es el número de Seguro Social, nombre y fecha de nacimiento de cada uno de los padres cuya información se incluye en el presente formulario? Si alguno de sus padres no tiene número de Seguro Social, escriba «000-00-0000». No escriba un número de identificación personal del contribuyente (ITIN, por sus siglas en inglés) en el campo del número de Seguro Social. Si se incluye algún sufijo en la tarjeta de Seguro Social (como Jr., hijo, padre, II o IV), deje un espacio entre el mismo y el apellido. Utilice dos dígitos para indicar tanto el día como el mes (p. ej., para el 31 de mayo, use 05 31).

Las preguntas 57–60 corresponden al padre/madre/padrastro/madrastra 1

57. NÚMERO DE SEGURO SOCIAL --
 58. APELLIDO
 59. INICIAL DEL NOMBRE
 60. FECHA DE NACIMIENTO

Las preguntas 61–64 corresponden al padre/madre/padrastro/madrastra 2

61. NÚMERO DE SEGURO SOCIAL --
 62. APELLIDO
 63. INICIAL DEL NOMBRE
 64. FECHA DE NACIMIENTO

65. **Dirección de correo electrónico de sus padres.** Si proporciona la dirección electrónica de sus padres, les informaremos de la tramitación del formulario FAFSA. La dirección se enviará al estado de donde usted es residente y a las instituciones educativas señaladas en el formulario, para que puedan comunicarse con sus padres.

66. ¿En cuál estado del país tienen sus padres su residencia o domicilio habitual? ESTADO
 67. ¿Se hicieron sus padres residentes del estado antes del 1 de enero del 2018? Sí 1 No 2
 68. De haber respondido «No» a la pregunta 67, escriba el mes y el año en que se hizo residente la persona (padre o madre) que haya vivido más tiempo en ese estado. MES AÑO

69. ¿Cuántas personas integran el hogar de sus padres? Incluya en la respuesta las siguientes personas:
 • usted, aun cuando no viva con sus padres;
 • sus padres;
 • los otros hijos de sus padres (aunque no vivan con estos), si (a) los padres les darán más de la mitad del sustento entre el 1 de julio del 2023 y el 30 de junio del 2024, o si (b) esos hijos podrían responder «No» a cada pregunta del Tercer paso, en la página 5, y también
 • otras personas que vivan actualmente con los padres de usted, si estos les dan más de la mitad del sustento y seguirán haciéndolo entre el 1 de julio del 2023 y el 30 de junio del 2024.

70. De todas las personas que integran el hogar de sus padres (según se calculó en la pregunta 69), ¿cuántas cursarán estudios superiores entre el 1 de julio del 2023 y el 30 de junio del 2024? Usted siempre debe incluirse a sí mismo como estudiante de educación superior. No incluya a sus padres. Tampoco incluya a los hermanos que estudien en las academias militares de los EE.UU. Puede incluir otras personas solo si cursarán estudios, con una dedicación mínima de medio tiempo, durante el curso 2023–2024, en un programa conducente a un certificado o título de educación superior.

En algún momento del 2021 o 2022, ¿recibieron usted, sus padres u otras personas del hogar de ellos (según se calculó en la pregunta 69) asistencia de alguno de los programas federales indicados a continuación? Marque todos los programas que correspondan. El contestar estas preguntas no afectará su derecho a recibir ayuda estudiantil o estos otros tipos de asistencia. En muchos estados se les conoce por otro nombre al Programa TANF. Si desea confirmar el nombre de este programa, llame al 1-800-433-3243. Si usted, sus padres u otras personas del hogar de ellos reciben asistencia de alguno de estos programas entre la fecha de presentación del formulario FAFSA y el 31 de diciembre del 2022, deberá corregir su respuesta. Para hacerlo, inicie sesión en fafsa.gov y elija «Corregir la FAFSA».

71. Medicaid o el Programa de Ingreso Suplementario de Seguridad (SSI) 72. Programa de Asistencia de Nutrición Suplementaria (SNAP) 73. Programa de Almuerzos Escolares Gratuitos o de Precio Reducido 74. Programa de Ayuda Temporal para Familias Necesitadas (TANF) 75. Programa Especial de Nutrición Suplementaria para Mujeres, Bebés y Niños (WIC)

Si su respuesta a la pregunta 55 fue «Ambos padres legales conviven en pareja sin casarse», llame al 1-800-433-3243 y recibirá orientación sobre cómo contestar las preguntas 76–89.

76. ¿Han preparado sus padres una declaración de impuestos sobre los ingresos del 2021 emitida por el IRS, u otra declaración indicada en la pregunta 77?
 Ya prepararon su declaración..... 1
 La presentarán pero aún no la han preparado..... 2
 No la van a presentar. **Pase a la pregunta 83.**..... 3

77. ¿Qué tipo de declaración de impuestos del 2021 presentaron o presentarán sus padres?
 Formulario 1040 del IRS..... 1
 Declaración extranjera o Formulario 1040-NR del IRS. **Vea la página 9.**..... 3
 Declaración de impuestos de Puerto Rico u otro territorio de EE.UU., o de los estados libres asociados. **Vea la página 9.**..... 4

78. ¿Cuál es o será el estado civil de sus padres para efectos de la declaración de impuestos del 2021?
 Soltero..... 1
 Cabeza de familia..... 4
 Casado: presentación conjunta... 2
 Casado: presentación por separado 3
 Viudo calificado..... 5
 No sé..... 6

79. ¿Presentaron (o presentarán) sus padres el Anexo 1 con su declaración de impuestos del 2021? Conteste «No» si no presentaron el Anexo 1 o lo presentaron solo para declarar: compensación por desempleo, gastos del educador, deducción por aportaciones a cuentas personales de jubilación, deducción por el pago de intereses sobre préstamos educativos o dividendos del Fondo Permanente de Alaska. **Vea la página 9.**
 Sí 2
 No 1
 No sé 3

80. A la fecha, ¿es alguno de sus padres trabajador desplazado? **Vea la página 10.** No sé 3

En las preguntas 81-89, si la respuesta es cero o la pregunta no corresponde a la situación de sus padres, escriba «0». Redondee los valores al dólar entero más cercano (sin centavos).

81. ¿Cuál fue el ingreso bruto ajustado de sus padres en el 2021? Esta cantidad se encuentra en el Formulario 1040 del IRS (renglón 11).

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82. Escriba la cantidad del impuesto sobre los ingresos obtenidos por sus padres en el 2021. Esta cantidad se encuentra en el Formulario 1040 del IRS (renglón 22 menos renglón 2 del Anexo 2). Si es negativa, escriba un cero.

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Las preguntas 83 y 84 piden información sobre los ingresos obtenidos por el trabajo (salarios, sueldos, propinas, etc.) en el 2021. Conteste las preguntas si se ha presentado o no declaración de impuestos. Este dato puede encontrarse en los formularios W-2 o calcularse sumando las siguientes partidas: el renglón 1 del Formulario 1040 (o el renglón 1a del Formulario 1040-NR) del IRS, los renglones 3 y 6 del Anexo 1 y la casilla 14 (código A) del Anexo K-1 (Formulario 1065 del IRS). En la pregunta 83, escriba los ingresos de la persona que figura en las preguntas 57 a 60, y en la 84, los de la persona que consta en las 61 a 64. Si el valor de alguno de los renglones es negativo, sustitúyalo por cero en el cálculo.

83. En el 2021, ¿cuánto ganó por su trabajo el padre/madre/padrastro/madrastra 1?

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84. En el 2021, ¿cuánto ganó por su trabajo el padre/madre/padrastro/madrastra 2?

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85. A la fecha, ¿cuál es el saldo de efectivo, ahorros y cuentas corrientes que tienen sus padres? **No incluya** la ayuda estudiantil.

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86. A la fecha, ¿cuál es el valor neto de las inversiones de sus padres? Incluya los bienes raíces. **No incluya** el domicilio habitual de sus padres. **Vea la página 9.**

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87. A la fecha, ¿cuál es el valor neto de los negocios o fincas agrícolas con fines de inversión que tienen sus padres? **No incluya** el valor de ninguna finca o empresa familiar con no más de 100 empleados a tiempo completo o equivalentes a tiempo completo. **Vea la página 9.**

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88. Otra información económica del 2021: padres (Escriba la suma total que corresponda a sus padres.)

a. Créditos tributarios por gastos educativos (*American Opportunity* y *Lifetime Learning*), según el Anexo 3 (renglón 3) del Formulario 1040 del IRS.

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b. Manutención **pagada** a favor de los hijos menores, a causa de separación, divorcio u orden legal. **No incluya** el sustento para los hijos que integren el hogar de sus padres, según indicados en la pregunta 69.

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c. Ingresos sujetos a impuesto que sus padres obtuvieron de programas que otorgan empleos según la necesidad económica del beneficiario (p. ej., el Programa Federal de Estudio y Trabajo, y aquellos ingresos obtenidos de programas de ayudantías y de becas de investigación que también se calculen según la necesidad económica).

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d. Parte tributable de becas de estudios superiores **declaradas al IRS como ingresos**. Se incluyen los subsidios de AmeriCorps (concesiones monetarias, asignaciones para cubrir los gastos de manutención y el pago de intereses acumulados), así como las partes no reembolsables de becas de investigación y de ayudantías.

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e. Paga por combate o paga extraordinaria por combate. Solo escriba la cantidad tributable que haya formado parte del ingreso bruto ajustado de sus padres. **No incluya** la paga por combate no tributable.

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f. Ingresos por el trabajo en programas de educación cooperativa brindados por instituciones educativas.

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89. Ingresos no tributables del 2021: padres (Escriba la suma total que corresponda a sus padres.)

a. Aportaciones a planes de pensión y de jubilación con impuestos diferidos (ya sean efectuadas directamente por el titular o retenidas de sus ingresos), incluidas, sin carácter limitativo, las cantidades indicadas en el Formulario W-2 (casillas 12a a la 12d, códigos D, E, F, G, H y S). **No incluya** ningún monto marcado con el código DD (aportaciones hechas por empleadores a los beneficios de salud para empleados).

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b. Aportaciones deducibles hechas a cuentas personales de jubilación y a planes de jubilación para personas empleadas por cuenta propia (SEP, SIMPLE, Keogh y otros planes aprobados), según el Anexo 1 del Formulario 1040 del IRS (suma de los renglones 16 y 20).

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c. Manutención **recibida** a favor de cualquiera de los hijos menores de sus padres. **No incluya** los pagos por cuidado de crianza temporal ni los pagos de asistencia por adopción.

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d. Ingreso por intereses exento de impuestos, según el Formulario 1040 del IRS (renglón 2a).

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e. Parte no tributable de pensiones para jubilados y de distribuciones de cuentas personales de jubilación, según el Formulario 1040 del IRS (renglón 4a + 5a) menos (renglón 4b + 5b). **Excluya las reinversiones**. Si la cantidad es negativa, escriba un cero.

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f. Asignaciones para alojamiento, comida y otros gastos de manutención, pagadas a militares, clérigos y otros (incluidos los pagos en efectivo y el valor monetario de las prestaciones). **No incluya** el valor de alojamiento en la base militar ni el valor de asignaciones básicas para el alojamiento de militares.

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g. Asistencia no educativa para veteranos, como Discapacidad, Pensión por Fallecimiento o Compensación de Dependencia e Indemnización (DIC), o los subsidios educativos del Programa de Estudio y Trabajo del Departamento de Asuntos de Veteranos.

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h. Otros ingresos no tributables que no se hayan declarado en las partidas 89a a 89g, como la compensación del seguro obrero, la indemnización por discapacidad y los ingresos no salariales obtenidos en el extranjero y no gravados con impuesto. También incluya la parte no tributable de cuentas de ahorros para gastos médicos, según el Anexo 1 (renglón 13) del Formulario 1040 del IRS. **No incluya** lo siguiente: beneficios por cuidado de crianza temporal extendido; ayuda estudiantil; crédito por ingreso del trabajo; crédito tributario adicional por hijos; asistencia social; beneficios no tributables del Seguro Social; Ingreso Suplementario de Seguridad; asistencia educativa recibida al amparo de la Ley de Innovación y Oportunidad para la Fuerza Laboral (*Workforce Innovation and Opportunity Act*); alojamiento en la base militar o asignaciones para el alojamiento de militares; paga por combate; beneficios de arreglos especiales para gastos (p. ej., los planes tipo «cafetería»); exclusión de ingresos obtenidos en el extranjero o crédito por impuesto federal a los combustibles especiales.

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Quinto paso (estudiante): Llene esta sección solo si usted (el estudiante) respondió «Sí» a alguna de las preguntas del Tercer paso.

90. ¿Cuántas personas integran su hogar?

Incluya en la respuesta las siguientes personas:

- usted (y su cónyuge);
- sus hijos (aunque no vivan con usted), si les dará más de la mitad del sustento entre el 1 de julio del 2023 y el 30 de junio del 2024, y también
- otras personas que actualmente vivan con usted, si les da más de la mitad del sustento y seguirá haciéndolo entre el 1 de julio del 2023 y el 30 de junio del 2024.

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91. De todas las personas que integran el hogar de usted (y su cónyuge) (según se calculó en la pregunta 90), ¿cuántas cursarán estudios superiores entre el 1 de julio del 2023 y el 30 de junio del 2024? Debe incluirse a sí mismo como estudiante de educación superior. No incluya a los familiares que estudien en las academias militares de los EE.UU. Incluya a otras personas solo si cursarán estudios, con una dedicación mínima de medio tiempo, durante el curso 2023-2024, en un programa conducente a un certificado o título de educación superior.

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En algún momento del 2021 o 2022 ¿recibieron usted, su cónyuge o cualquier otra persona de su hogar (según se calculó en la pregunta 90) asistencia de alguno de los programas federales indicados a continuación? Marque todos los programas que correspondan. El contestar estas preguntas no afectará su derecho a recibir ayuda estudiantil o estos otros tipos de asistencia. En muchos estados se les conoce por otro nombre al Programa TANF. Si desea confirmar el nombre de este programa, llame al 1-800-433-3243. Si usted, su cónyuge u otras personas de su hogar reciben asistencia de alguno de estos programas entre la fecha de presentación del formulario FAFSA y el 31 de diciembre del 2022, deberá corregir su respuesta. Para hacerlo, inicie sesión en fafsa.gov y elija «Corregir la FAFSA».

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|--|--|--|---|--|
| 92. Medicaid o el Programa de Ingreso Suplementario de Seguridad (SSI) <input type="radio"/> | 93. Programa de Asistencia de Nutrición Suplementaria (SNAP) <input type="radio"/> | 94. Programa de Almuerzos Escolares Gratuitos o de Precio Reducido <input type="radio"/> | 95. Programa de Ayuda Temporal para Familias Necesitadas (TANF) <input type="radio"/> | 96. Programa Especial de Nutrición Suplementaria para Mujeres, Bebés y Niños (WIC) <input type="radio"/> |
|--|--|--|---|--|

97. A la fecha, ¿es usted (o su cónyuge) trabajador desplazado? **Vea la página 10.** Sí No No sé

Sexto paso (estudiante): Indique las instituciones de educación superior que deben recibir los datos de la solicitud.

Escriba el código federal de seis cifras que corresponda a cada institución que usted desea que reciba los datos del formulario FAFSA, e indique el modo previsto de alojamiento durante su estancia en ellas. Puede obtener los códigos en StudentAid.gov/fafsa-app/FSCsearch o llamando al 1-800-433-3243. Si no puede obtener el código, escriba el nombre completo de la institución, así como la dirección, ciudad y estado donde se ubica. Si desea que otras instituciones educativas reciban los datos del formulario, lea *¿Qué es el formulario FAFSA?* en la página 2. Todos los datos proporcionados en el formulario FAFSA, *a excepción de la lista de instituciones educativas*, se enviarán a cada institución que figura en la lista. Además, todos los datos del formulario, *incluida la lista de instituciones educativas*, se enviarán al organismo estatal encargado de los programas de becas. Si solicita ayuda federal para sus estudios, no importa el orden en que aparezcan las instituciones. Sin embargo, el orden en que usted enumere las instituciones puede influir en sus posibilidades de recibir ayuda económica del estado. Para obtener más información, consulte con el organismo encargado de los programas de becas en su estado o visite StudentAid.gov/orden.

MODO DE ALOJAMIENTO

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					fuera del recinto <input type="radio"/> 3								
98.c	2.º CÓDIGO FEDERAL	INSTITUCIÓN EDUCATIVA	ESTADO	98.d	en el recinto <input type="radio"/> 1								
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Séptimo paso (estudiante y padres): Después de leer lo siguiente, firme en la casilla correspondiente e indique la fecha.

Si usted es el alumno, al firmar la presente solicitud, certifica lo siguiente: (1) que utilizará la ayuda económica estudiantil, ya sea federal o estatal, solo para pagar el costo de estudiar en una institución de enseñanza superior; (2) que no se encuentra en incumplimiento de pago de ningún préstamo educativo federal o, de estarlo, que ha convenido en pagar dicha obligación de manera satisfactoria; (3) que no adeuda dinero por el pago en exceso de una beca de estudios federal o, de hacerlo, que ha convenido en pagarlo de manera satisfactoria; (4) que le informará a su institución educativa en caso de incurrir en incumplimiento de pago de un préstamo educativo federal y (5) que no recibirá más de una Beca Federal Pell para pagar el costo de estudiar en más de una institución durante un mismo periodo.

Si usted es el padre, la madre o el estudiante, al firmar esta solicitud, certifica que toda la información proporcionada es verdadera y completa a su leal saber y entender y, si se le solicita, acepta proporcionar documentación que acredite la exactitud de los datos del presente formulario. Esta documentación puede incluir las planillas de declaración de impuestos federales o estatales que los firmantes han presentado o deberán presentar. Asimismo, usted entiende y acepta que **el secretario de Educación tiene la autoridad para comprobar que los datos contenidos en este formulario coinciden con los registros del Servicio de Impuestos Internos (IRS) y de otros organismos federales.** Si usted firma electrónicamente algún documento relacionado con los programas de ayuda federal para los estudios superiores y, para hacerlo, utiliza una credencial FSA ID (nombre de usuario y contraseña), o cualquier otra credencial, certifica ser la persona identificada por dichas credenciales y que no las ha revelado a terceros. Si intencionalmente proporciona información falsa o engañosa, puede quedar sujeto a una multa de hasta \$20,000, al encarcelamiento o ambas penas.

99. Fecha en que se llenó el presente formulario.

MES	DÍA	2022 <input type="radio"/>				
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		2024 <input type="radio"/>				

100. Firma del estudiante (Firme en la casilla.)

1

Firma del padre o de la madre (cuyos datos se hayan proporcionado en el Cuarto paso) (Firme en la casilla.)

2

Si a otra persona se le pagó una comisión por llenar el formulario o asesorar sobre cómo hacerlo, esa persona («preparador») debe llenar esta sección.

101. Número de Seguro Social del preparador (o 102)

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Nombre, empresa y dirección del preparador

102. Número de identificación patronal (o 101)

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103. Firma del preparador y fecha

1

PARA USO EXCLUSIVO DE LA INSTITUCIÓN EDUCATIVA

D/O 1 Clasificación como joven sin hogar 4

CÓDIGO FEDERAL

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Firma del administrador de ayuda económica

1

PARA USO EXCLUSIVO DEL PERSONAL DE ENTRADA DE DATOS

P * L E

Notas sobre la pregunta 8 (página 3)

Escriba su número de Seguro Social tal cual aparece en su tarjeta de Seguro Social. Si es residente de uno de los estados libres asociados (o sea, la República de Palaos, la República de las Islas Marshall o los Estados Federados de Micronesia) y, al presentar el formulario FAFSA anteriormente, se le asignó un número de identificación que comienza con «666», escriba ese número aquí. De ser solicitante nuevo de uno de los estados libres asociados, escriba «666» en las tres primeras casillas y deje en blanco las otras seis, y le asignaremos un número de identificación para la solicitud y gestión de ayuda estudiantil federal. No escriba un número de identificación personal del contribuyente (ITIN, por sus siglas en inglés) en el campo del número de Seguro Social.

Notas sobre las preguntas 14 y 15 (página 3)

Si usted es extranjero con derecho a participar en los programas federales de ayuda estudiantil, escriba las ocho o nueve cifras de su número de registro de extranjeros (*Alien Registration Number*). Por lo general, se considera que uno es extranjero con derecho a participar si: (1) es residente permanente de EE.UU. y tiene la tarjeta de residencia permanente (I-551); (2) es residente permanente condicional y tiene la tarjeta de residencia condicional (I-551C); (3) tiene constancia (I-94) del registro de su llegada o salida (emitida por el Departamento de Seguridad Nacional) en la que se indique alguna de las siguientes categorías: «Refugiado», «Asilo otorgado», «Inmigrante cubano o haitiano», portador de visa tipo T (T-1, T-2, T-3, etc.) o «Admitido a prueba» (o «Parolee») (tratándose de esta última categoría, la I-94 es constancia de que la persona fue admitida a prueba por un año como mínimo y de que aún no ha vencido la correspondiente situación migratoria); o (4) tiene una certificación o constancia válida de cumplimiento de requisitos, emitida por el Departamento de Salud y Servicios Humanos, que indique la clasificación «Víctima del tráfico de seres humanos».

Si usted se encuentra en EE.UU. al amparo de la Acción Diferida para los Llegados en la Infancia (DACA, por sus siglas en inglés); de la visa de estudiante tipo F-1, F-2 o M-1; de la visa de visitante por intercambio tipo J-1 o J-2; o de la visa serie G (relativa a organizaciones internacionales), elija «No, no soy ciudadano ni extranjero con derecho». No podrá recibir ayuda federal para los estudios superiores. Si usted tiene un número de Seguro Social pero no es ciudadano ni extranjero con derecho a participar, o si está acogido a la DACA, todavía debería llenar el formulario FAFSA, ya que quizás pueda recibir ayuda del estado o de la institución educativa.

Notas sobre las preguntas 16 y 17 (página 3)

Indique el estado civil que tiene a la fecha de firmar la solicitud. Si cambia de estado civil después de firmar el formulario FAFSA, consulte con la **oficina de asistencia económica de su institución educativa**.

Notas sobre las preguntas 30 (página 4)**y 77 (página 6)**

Si se presentó o se presentará alguna declaración de impuestos extranjera o el Formulario 1040-NR del IRS —o una correspondiente a Puerto Rico, a otro territorio de EE.UU. (p. ej., Guam, Samoa Estadounidense, las Islas Vírgenes Estadounidenses, las Islas de Swain o las Islas Marianas del Norte) o a alguno de los estados libres asociados—, debe utilizarse la información contenida en ese formulario para llenar la presente solicitud. Si se presentó una declaración extranjera, convierta todas las unidades monetarias a dólares estadounidenses utilizando el tipo de cambio publicado que esté vigente en la fecha más próxima al día de hoy. El tipo de cambio de monedas extranjeras puede consultarse en la siguiente página web: [federalreserve.gov/releases/h10/current](https://www.federalreserve.gov/releases/h10/current).

Notas sobre las preguntas 32 (página 4)**y 79 (página 6)**

Conteste «No» si usted (o su cónyuge, si corresponde) no presentó el Anexo 1 o lo presentó **solo** para declarar una o más de las siguientes partidas:

1. Compensación por desempleo (renglón 7)
2. Dividendos del Fondo Permanente de Alaska (renglón 8f)
3. Gastos del educador (renglón 11)
4. Deducción por aportaciones a cuentas personales de jubilación (renglón 20)
5. Deducción por el pago de intereses sobre préstamos educativos (renglón 21)

En cambio, si presentó o presentará el Anexo 1 para declarar algún ingreso adicional o ajuste al ingreso en un renglón **más o diferente** a los cinco señalados arriba, conteste «Sí».

Si no sabe si presentó o presentará el Anexo 1, conteste «No sé».

Notas sobre las preguntas 38 y 39 (página 4), 41i (página 5) y las 86 y 87 (página 7)

«Valor neto» significa el valor económico actual, al día de hoy, de las inversiones, negocios o fincas agrícolas con fines de inversión, menos las deudas asociadas con esas mismas inversiones, negocios o fincas agrícolas con fines de inversión. Al calcular el valor neto, utilice cero (0) para las inversiones o bienes que tengan un valor negativo.

Las inversiones incluyen los bienes raíces (salvo el domicilio habitual), inmuebles en alquiler (incluidas las unidades que forman parte del domicilio familiar, cuentan con su propia entrada, cocina y baño y se alquilan a una persona que no sea de la familia), fondos de fideicomiso, cuentas creadas al amparo de la Ley Uniforme de Donaciones a Menores (UGMA) y la Ley Uniforme de Transferencias a Menores (UTMA), fondos del mercado monetario, fondos comunes de inversión, certificados de depósito, acciones, opciones de compra de acciones, bonos, otros valores, contratos de venta a plazos y de venta de terrenos (incluidas las hipotecas), mercancías, etc.

Las inversiones también incluyen el valor de las cuentas autorizadas de beneficios educativos o de ahorro para la educación (p. ej., las cuentas de ahorro para la educación Coverdell, los planes de ahorro 529 para los estudios superiores y el valor de reembolso de planes de prepago de matrícula 529). Si el estudiante (o su cónyuge) es el titular y no está obligado a proporcionar los datos de sus padres, el valor de las cuentas deberá declararse en la pregunta 38 como una inversión propia. Si el estudiante tiene que proporcionar la información de sus padres, debe declarar como una inversión de ellos (en la pregunta 86) el valor de las cuentas de las que el estudiante sea el titular o de las que sus padres sean los titulares en beneficio de cualquier integrante del hogar.

Dinero en efectivo recibido, o dinero pagado en su nombre, también incluye las distribuciones hechas a usted (el estudiante beneficiario) de un plan 529 cuyo titular es una persona que no sea usted o sus padres (como por ejemplo, sus abuelos, sus tíos o su padre o madre que no ejerce su guarda y custodia). Usted debe incluir el monto de estas distribuciones en la pregunta 41i.

Las inversiones no incluyen el domicilio habitual, ni el valor de las pólizas de seguro de vida, ni las cuentas creadas al amparo de la Ley para Lograr una Mejor Experiencia de Vida (ABLE, por sus siglas en inglés), ni los fondos de jubilación (planes 401[k], pensiones, rentas vitalicias o «anualidades», cuentas personales de jubilación que no sean para la educación, planes Keogh, etc.). Tampoco incluyen el dinero en efectivo, los ahorros y las cuentas corrientes que se hayan declarado en las preguntas 37 y 85.

Las inversiones tampoco incluyen las cuentas UGMA y UTMA que se tengan en custodia pero no en propiedad.

«Valor de inversión» consiste en el saldo actual o el valor actual de mercado de las inversiones. «Deuda de inversión» se refiere solo a las deudas que guarden relación con las inversiones.

El valor de un negocio o una finca agrícola con fines de inversión incluye el valor de mercado de los terrenos, edificaciones, maquinaria, equipo, inventarios, etc. La deuda asociada con dicho negocio o finca se refiere solo a las deudas contraídas como resultado de haber puesto el mismo negocio o finca en garantía.

El valor de una pequeña empresa no se debe incluir si su familia la posee y la controla con una participación de más del 50 por ciento, y la empresa no tiene más de 100 empleados a tiempo completo o equivalentes a tiempo completo. Para efectos del valor de pequeñas empresas, su familia incluye (1) personas con las que usted tenga parentesco por consanguinidad o adopción (como por ejemplo, su padre, hermano o primo) o (2) personas con las que tenga o haya tenido parentesco por afinidad (como por ejemplo, su cónyuge, padrastro o cuñado).

El valor de una finca agrícola con fines de inversión no incluye el valor de ninguna finca familiar en que habiten y trabajen usted, su cónyuge o sus padres.

Notas sobre la pregunta 45 (página 5)

Si presta servicio activo actualmente en las Fuerzas Armadas de EE.UU., o está alistado en la Guardia Nacional o las Reservas y presta servicio activo para fines ajenos al entrenamiento o al desempeño de funciones en el interior de EE.UU., conteste «Sí».

Responda «No» a esta pregunta si está alistado en la Guardia Nacional o las Reservas y presta servicio activo para fines de entrenamiento o de desempeño de funciones en el interior de EE.UU.

Notas sobre la pregunta 46 (página 5)

Responda «Sí» (que usted es veterano, o ex combatiente) si: (1) ha prestado servicio activo (o ha recibido entrenamiento básico) en las Fuerzas Armadas de EE.UU. o está alistado en la Guardia Nacional o las Reservas, y fue llamado a filas para fines ajenos al entrenamiento o al desempeño de funciones en el interior de EE.UU., o fue cadete o guardiamarina en una de las academias militares, **y también** (2) fue dado de baja por motivos que no sean deshonorosos. También responda «Sí» si no es veterano, pero lo será para el 30 de junio del 2024.

Conteste «No» (que usted no es veterano) si: (1) nunca ha prestado servicio activo (ni ha recibido entrenamiento básico) en las Fuerzas Armadas de EE.UU.; (2) actualmente es estudiante en el Programa de Formación de Oficiales de la Reserva (ROTC, por sus siglas en inglés), cadete o guardiamarina en una academia militar; (3) está alistado en la Guardia Nacional o las Reservas, y fue llamado a filas únicamente para fines de entrenamiento o del desempeño de funciones en el interior de EE.UU., o (4) ha prestado servicio activo en las Fuerzas Armadas de EE.UU. pero fue dado de baja por motivos deshonorosos.

También responda «No» si usted se encuentra actualmente alistado en las Fuerzas Armadas de EE.UU. y continuará estándolo hasta el 30 de junio del 2024.

Notas sobre la pregunta 49 (página 5)

Conteste «**Sí**» si hubo un momento, desde que usted cumplió 13 años de edad, en que:

- no estaba vivo ninguno de sus padres, incluso si ahora usted tiene padres adoptivos;
- estaba bajo cuidado de crianza temporal, incluso si no lo está actualmente, o
- estaba bajo la tutela de los Tribunales, incluso si no lo está actualmente. Para efectos de la solicitud de ayuda estudiantil federal, a los encarcelados no se les considera bajo tutela de los Tribunales.

En caso de no estar seguro si estaba bajo cuidado de crianza temporal, consulte con la agencia de bienestar infantil del estado donde vive. Los datos de contacto de esa agencia se pueden encontrar en childwelfare.gov/nfcad.

La oficina de asistencia económica de la institución educativa puede pedirle que aporte pruebas de que usted estaba bajo cuidado de crianza temporal o bajo la tutela de los Tribunales.

Notas sobre las preguntas 50 y 51 (página 5)

La definición de tutela legal no incluye a sus padres, aun cuando un tribunal les haya otorgado la tutela. Tampoco se considera que usted pueda ser su propio tutor. Si puede aportar copia del dictamen judicial por el que se le considera a usted, a la fecha, menor de edad emancipado o bajo tutela legal, conteste «**Sí**». Si puede aportar copia del dictamen judicial por el que se le consideraba menor de edad emancipado o bajo tutela legal justo antes de cumplir la mayoría de edad según determinada por el estado de donde es residente, también debe contestar «**Sí**». El tribunal emisor del dictamen debe estar ubicado en el estado donde usted era residente a la fecha de emisión.

En cambio, si todavía es menor de edad y el dictamen del tribunal ya no tiene vigencia o no tenía vigencia cuando usted cumplió la mayoría de edad, conteste «**No**». También conteste «**No**», y comuníquese con la institución educativa, si el tribunal adjudicó la custodia y, en los documentos emitidos por el tribunal, se estipula «custodia» (y no «tutela legal»).

La oficina de asistencia económica de la institución educativa puede pedirle que aporte pruebas de que usted era menor de edad emancipado o que estaba bajo tutela legal.

Notas sobre las preguntas 52–54 (página 5)

Si, a partir del 1 de julio del 2022, se determinó que usted era un joven no acompañado sin hogar o estaba en riesgo de quedarse sin hogar, conteste «**Sí**».

- «**Sin hogar**» significa no tener vivienda fija, habitual ni adecuada. A usted se le puede considerar una persona sin hogar si vive en refugios, albergues, parques, moteles, hoteles, espacios públicos, áreas de campamento, automóviles o edificios abandonados, o si vive temporalmente con otras personas por no tener a donde ir. También, si usted se encuentra en cualquiera de estas situaciones y está huyendo de sus padres debido al maltrato por parte de uno de ellos, se le puede considerar una persona sin hogar, incluso si ese padre o madre, en otras circunstancias, le daría dónde vivir.
- «**No acompañado**» significa que ninguno de los padres o tutores tiene la guarda y custodia del estudiante.

Si no se encuentra sin hogar ni en riesgo de estarlo, o si no ha recibido una determinación a tal efecto, conteste «**No**». Sin embargo, aunque haya contestado «**No**» a cada una de las preguntas 52, 53 y 54, debe comunicarse con el administrador de asistencia económica de la institución educativa en la que estudiará si es uno de los siguientes: (1) un joven no acompañado que carece de hogar o (2) un joven no acompañado que se mantiene con recursos propios y está en riesgo de quedarse sin hogar. El administrador puede determinar que usted satisface las condiciones necesarias para ser considerado una persona sin hogar y que, por lo tanto, no necesita proporcionar la información de sus padres.

Si usted contesta «**Sí**» a cualquiera de estas preguntas, el administrador de asistencia económica de su institución educativa posiblemente le pedirá que aporte copia de la determinación correspondiente.

Notas para los que no pueden proporcionar los datos de sus padres en las páginas 6 y 7.

En circunstancias muy determinadas (como por ejemplo, sus padres están encarcelados; se ha ido de la casa de ellos a causa de una situación de maltrato, o desconoce el paradero de sus padres y no puede comunicarse con ellos), usted quizás pueda presentar el formulario FAFSA sin los datos de sus padres. **Si usted no puede proporcionar los datos de sus padres, omita el Cuarto y Quinto paso, y pase al Sexto.** Una vez que haya presentado el formulario FAFSA sin los datos de sus padres, **deberá acudir a la oficina de asistencia económica de su institución educativa** para completar la solicitud.

Notas sobre el Cuarto paso, preguntas 55–89 (páginas 6 y 7)

Para determinar quién es el padre o la madre del alumno para efectos del presente formulario, lea todas las indicaciones que se encuentran a continuación:

- Si su padre o su madre nunca se ha casado y no vive con el otro de sus padres legales, o si su padre o su madre es viudo o viuda y no se volvió a casar, responda a las preguntas dando información sobre él o ella en particular.
- Si sus padres legales no están casados el uno con el otro pero **conviven en pareja**, elija «Ambos padres legales conviven en pareja sin casarse» y proporcione información sobre los dos, sin importar el sexo de ellos. No incluya ninguna persona que no esté casada con su padre o su madre y que no sea uno de sus padres legales o biológicos. Llame al 1-800-433-3243 y recibirá orientación sobre cómo contestar las preguntas 76–89, o visite StudentAid.gov/padres-fafsa.
- Si sus padres legales están casados, elija «Casados en primeras o nuevas nupcias». Si sus padres legales están divorciados y viven en el mismo domicilio, elija «Ambos padres legales conviven en pareja sin casarse». Si están separados y viven en el mismo domicilio, elija «Casados en primeras o nuevas nupcias», y no «Divorciados o separados».
- Si sus padres están separados o divorciados, responda a las preguntas dando información sobre aquel con el que usted haya vivido más tiempo durante los últimos doce meses. (De no haber vivido más tiempo ni con el uno ni con el otro, proporcione información sobre el que le haya dado más ayuda económica durante los últimos doce meses o durante el último año en que haya recibido sustento de parte de alguno de ellos.) **Si esta persona está actualmente casada en nuevas nupcias, responda a las preguntas dando información sobre él o ella y también sobre su padrastro o madrastra.**
- Si su padre o madre viudo está actualmente casado en nuevas nupcias, responda a las preguntas dando información sobre él o ella y también sobre su padrastro o madrastra.

Notas sobre las preguntas 80 (página 6) y 97 (página 8)

En general, a un trabajador se le podría considerar desplazado si:

- recibe compensación por desempleo a causa del despido temporal o definitivo o de la pérdida de su puesto de trabajo, y tiene pocas probabilidades de volver a trabajar en una profesión u oficio anterior;
- ha sido despedido, ya sea de forma temporal o definitiva, o ha recibido aviso de despido;
- trabajaba por cuenta propia pero actualmente se encuentra desempleado a causa de condiciones económicas desfavorables o de un desastre natural;
- es el cónyuge de un miembro de las Fuerzas Armadas en servicio activo y ha perdido su empleo por una mudanza que se debió a un cambio permanente de cuartel;
- es el cónyuge de un miembro de las Fuerzas Armadas en servicio activo y está desempleado o subempleado, y tiene dificultades para obtener empleo o un empleo mejor remunerado, o
- es ama o amo de casa desplazado. En general, tal persona anteriormente prestaba servicios no remunerados a su familia (p. ej., una madre o un padre que se queda en casa), ya no cuenta con los ingresos del cónyuge para su mantenimiento, se encuentra desempleada o subempleada y tiene dificultades para encontrar empleo o para mejorar la calidad de su empleo.

Salvo en el caso de los cónyuges de miembros de las Fuerzas Armadas en servicio activo, en general, a las personas que renuncian a su empleo no se les considera trabajadores desplazados, aunque, por ejemplo, reciban compensación por desempleo.

Si su padre o su madre son trabajadores desplazados, responda «**Sí**» a la pregunta 80. Si usted o su cónyuge son trabajadores desplazados, responda «**Sí**» a la pregunta 97.

Si ni su padre ni su madre son trabajadores desplazados, responda «**No**» a la pregunta 80. Si ni usted ni su cónyuge son trabajadores desplazados, responda «**No**» a la pregunta 97.

Si no sabe con certeza si su padre o su madre son trabajadores desplazados, responda «**No sé**» a la pregunta 80. Si no sabe con certeza si usted o su cónyuge son trabajadores desplazados, responda «**No sé**» a la pregunta 97. Si necesita ayuda para contestar estas preguntas, puede comunicarse con la oficina de asistencia económica de su institución educativa.

Si usted respondió «**Sí**» a la pregunta 80 o a la 97, la oficina de asistencia económica de la institución educativa puede pedirle que aporte pruebas de que las personas en referencia son trabajadores desplazados.

STUDENT AID REPORT
2023-2024



HTTPS://FAFSA.GOV

OMB No. 1845-0001

APRIL 22, 2023

DATA RELEASE NUMBER (DRN): 9755
EXPECTED FAMILY CONTRIBUTION (EFC): 000000*C

000001C001

F 211 2324

JOHN SMITH
742 EVERGREEN TERRACE
SPRINGFIELD OH 55555

Dear JOHN SMITH,

Your Student Aid Report (SAR) summarizes the information you submitted on your 2023-2024 Free Application for Federal Student Aid (FAFSA).

Application Status (review the checked boxes)

- Your FAFSA appears to be complete. **Review the data on pages 3-10 of your SAR and make corrections or updates if necessary.** The school(s) listed on your FAFSA will receive your information.
- Your FAFSA has been selected for verification. Verification is a process where your school confirms the data you reported on your FAFSA. Your school has the authority to contact you for documentation that supports income and other information that you reported on your FAFSA.

Federal Student Aid Eligibility (review the checked boxes)

The data submitted on your FAFSA is used to calculate your Expected Family Contribution (EFC), which is 000000.

The EFC is **not** the amount of money that your family must provide. Rather, you should think of the EFC as an index that colleges use to determine how much financial aid you would receive if you were to attend their school. Financial aid may include grants (free funds that do not have to be repaid), work-study (paid part-time employment), and/or low-interest loans (borrowed funds that must be repaid). Please note that your EFC is subject to change if you update or correct your FAFSA.

Your financial aid package could also include other federal, state, or institutional grants and scholarships, and/or a work-study award. Your school's financial aid office will advise you of the specific types and amounts of student aid you are eligible to receive. For more information about the EFC, grants, scholarships, work-study, loans and other sources of aid, go to StudentAid.gov.

- Based on your EFC it appears that **you may be eligible** for a Federal Pell Grant of up to \$6895, provided you have not met or exceeded the lifetime limit established for the Federal Pell Grant program. You may also be eligible for other grants, work-study opportunities and low-interest student loans.
- We sent your information to other federal agencies to verify your eligibility for federal student aid and there appears to be an issue with the information provided on your application. **Review the checklist on page 3 for instructions on how to resolve these issues.**

You should keep this SAR for your records!

2023-2024 STUDENT AID REPORT

The Office of Management and Budget (OMB) wants you to know that:

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1845-0001. Public reporting burden for this collection of information is estimated to average between five and ten minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The obligation to respond to this collection is voluntary. If you have comments or concerns regarding the status of your individual submission of this form, please contact the Federal Student Aid Information Center, P.O. Box 84, Washington, D.C. 20044 directly. (Note: Please do not return the completed form to this address.)

By answering questions 98a through 98h, and signing the FAFSA, you give permission to the U.S. Department of Education to provide information from your application to the college(s) listed in Step Six. You also agree that such information is deemed to incorporate by reference the certification statement in Step Seven of the financial aid application. To learn more about the Privacy Act and how your information may be used, you may refer to page 2 of the paper FAFSA or the Privacy Act link on FAFSA on the Web.

To protect the confidentiality of your application data, you should never give, share or disclose your FSA ID with anyone, including commercial service providers that provide assistance with the financial aid process. You should keep your FSA ID in a safe location.

Only For Use by Financial Aid Office (skip to next page to begin your review of the data included in your SAR)

This information will be used by your Financial Aid Administrator to determine your eligibility for student aid.

SAR C Flag:	Y	Dependency Status:	D	Rejects Met:	A B C D E F G
Application Source:	2A	Dependency Override:	Y	Application Receipt Date:	04/22/2023
Transaction Source:	2A	Professional Judgment:	Y	Transaction Receipt Date:	04/22/2023
Processed Record Type:		Reprocessing Code:		Verification Flag:	Y
Duplicate SSN Flag:		Special Circumstances:	1	IRS Request Flag: Student:	01 Parent: 01
High School Flag:	Y	Verification Selection Change Flag:	C	IRS Display Flag: Student:	A Parent: C

MONTHS:	1	2	3	4	5	6	7	8	9	10	11	12
PRIMARY EFC:	000000	000000	000000	000000	000000	000000	000000	000000	000000	000000	000000	000000
SECONDARY EFC:	000000	000000	000000	000000	000000	000000	000000	000000	000000	000000	000000	000000

PC:
SIC:

Auto Zero EFC Flag:		Simplified Needs Test Flag:		Pell Eligible Flag:	Y
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MATCH FLAGS:

SSN Match Flag:	4	VA Match Flag:		SSA Citizenship Code:	C
NSLDS Results Flag:	1	DHS Match Flag:		P1SSN Match Flag:	8
NSLDS Transaction Number:	01	DHS Verification #:	9999999999999999	P2SSN Match Flag:	4
NSLDS Match Flag:	2	DHS Sec. Conf. Flag:		CFH Indicator:	Y
NSLDS Unusual Enrollment History Flag:	1				

COMMENTS: 001 115 006





COMMENTS ABOUT YOUR INFORMATION

WHAT YOU MUST DO NOW (Use the checklist below to make sure that all of your issues are resolved.)

- The National Student Loan Data System (NSLDS) indicates that one or more of your federal student loans have been discharged. If you have questions, contact the financial aid office at your school.
- If you need to make corrections to your information, you may either make them online at <https://fafsa.gov>, or by using this SAR. If you need additional help with your SAR, contact your school's financial aid office or visit <https://fafsa.gov> and click the "Help" icon on the FAFSA home page. If your mailing address or e-mail address changes, you can make the correction online or send in the correction on your SAR.

DRAFT DATE: 05/12/2022
SAMPLE DATA



2023-2024 STUDENT AID REPORT

Summary of Federal Student Loans (review the loan totals listed below)

The information below is the total amount of Title IV student loans that you owe as currently reported to us by your loan holder(s). These loan programs are administered by the U.S. Department of Education (ED). You should confirm that these loan totals are correct. You can use your FSA ID to view details on the individual loans that make up these totals at the National Student Loan Data System (NSLDS) Web site at <https://studentaid.gov>. If you feel that the amounts listed on this page are incorrect, or you have other questions related to a loan, you should contact the loan servicer indicated on the NSLDS Web site. You can obtain general information about each of the types of loans that are listed below by visiting our StudentAid.gov Web site.

Note that the 'Subsidized' and 'Unsubsidized' amounts include the appropriate portions of any Consolidation Loans you may have. If there is an amount listed for Federal Family Education Loan (FFEL) Program 'Unallocated Consolidation Loans,' it is because we could not determine whether those balances were subsidized or unsubsidized.

Remember, you are responsible for repaying all of the amounts that you borrow, plus interest. As a general rule, with an assumed interest rate of 5%, the monthly payment amount over a 10-year repayment period would be approximately \$10.61 for every \$1,000 that you borrowed. Of course, your actual repayment amount will depend upon how much you borrow, the interest rate when you enter repayment, and the length of your repayment term.

Total Amount of Loans Outstanding:

FFEL (Bank Loans) and/or Direct Loans:	Total Principal Balance:	Remaining Amount to be Disbursed:	Total:
Subsidized Loans:	\$ 6,000	\$ 1,200	\$ 7,200
Unsubsidized Loans:	\$ 3,000	\$ 1,300	\$ 4,300
Combined Loans:	\$ N/A	\$ N/A	\$ N/A
Unallocated Consolidated Loans:	\$ N/A		
Federal Perkins Loans:			
Total Outstanding Principal Balance:	\$ N/A		
2023-2024 Award Year Loan Amount:	\$ 550		
Teach Grants Converted to Direct Loans:			
Unsubsidized Loans:	\$ 1,612		\$ 1,612



2023-2024 STUDENT AID REPORT

OMB No. 1845-0001



Check Your SAR

- If you find a mistake, put the correct answer in the boxes or completely fill in an oval (example: ●).
- Look for arrows (---> or --∇) in the area next to your information. For these items, give us a new answer, or if your current answer is correct, rewrite the same information exactly.
- If you want to delete an answer, draw a line through your answer and through the empty box or oval (example:

10. Your telephone number									
(301) 555-1234									

).
- Make corrections online at <https://fafsa.gov> or send in pages 5-10 of this form.

Processed: 04/22/2023

DRN: 9755

Step One: You (The Student)

1. Last Name SMITH	2. First Name JOHN	3. Middle Initial J
4. Mailing Address 742 EVERGREEN TERRACE	5. City SPRINGFIELD	6. State Abbreviation OH
7. ZIP Code 55555	8. Social Security Number XXX-XX-4444	9. Date of Birth JUNE 13, 1997
10. Your telephone number (555) 555-5555	11. Driver's License Number	12. Driver's License State Abbreviation

We will use your e-mail address to communicate with you electronically. We will also share your e-mail address with your state and the colleges listed on your FAFSA to allow them to communicate with you. If you do not have an e-mail address, leave this field blank.

13. Student's E-mail Address JOHNSMITH@HOTMAIL.COM

14. Citizenship Status ELIGIBLE NONCITIZEN	U. S. Citizen..... <input type="radio"/> Eligible Noncitizen..... <input type="radio"/> Neither..... <input type="radio"/>	Remember to completely fill in the oval as follows: ●
15. Alien Registration Number A	18. State of Legal Residence Abbreviation IL	19. Did you become a legal resident of this state before January 1, 2018? Yes <input type="radio"/> No <input type="radio"/>
16. Marital Status (As of the date you submitted your FAFSA) MARRIED/REMARRIED	Single..... <input type="radio"/> Married/Remarried..... <input type="radio"/> Separated..... <input type="radio"/> Divorced or Widowed..... <input type="radio"/>	20. If you answered "No" to question 19, date you became a legal resident MM / YYYY Use MM/YYYY format (e.g., 03/2012)
17. Date of Marital Status Change MM / YYYY	Use MM/YYYY format (e.g., 03/1996)	



You Told Us

21. Parent 1 Educational Level HIGH SCHOOL	Middle school/Jr. High..... <input type="radio"/> High school..... <input type="radio"/> College or beyond..... <input type="radio"/> Other/unknown..... <input type="radio"/>
22. Parent 2 Educational Level COLLEGE	Middle school/Jr. High..... <input type="radio"/> High school..... <input type="radio"/> College or beyond..... <input type="radio"/> Other/unknown..... <input type="radio"/>
23. High School Completion Status? HS DIPLOMA	High school diploma..... <input type="radio"/> GED/State Certificate..... <input type="radio"/> Homeschooled..... <input type="radio"/> None of the above..... <input type="radio"/>

24.a High School Name PRINCE GEORGE'S COUNTY HIGH SCHOOL	
24.b High School City BELTSVILLE	
24.c High School State MD	<input type="text"/>
25. First Bachelor's Degree by 7-1-2023? YES	Yes <input type="radio"/> No <input type="radio"/>

You Told Us

26. Grade Level in College in 2023-2024 3RD	1st/Never Attended..... <input type="radio"/> 1st/Previously Attended..... <input type="radio"/> 2nd/Sophomore..... <input type="radio"/> 3rd/Junior..... <input type="radio"/> 4th/Senior..... <input type="radio"/> 5th/Other Undergraduate..... <input type="radio"/> 1st Yr. Graduate/Professional..... <input type="radio"/> Cont. Graduate/Professional..... <input type="radio"/>
27. Type of Degree/Certificate 1st BA	1st Bachelor's degree..... <input type="radio"/> 2nd Bachelor's degree..... <input type="radio"/> Associate degree (occupational or technical program)..... <input type="radio"/> Associate degree (general education or transfer)..... <input type="radio"/> Certificate or diploma for completing less than 2 years..... <input type="radio"/> Certificate or diploma for completing at least 2 years..... <input type="radio"/> Teaching credential (nondegree program)..... <input type="radio"/> Graduate or professional degree..... <input type="radio"/> Other/undecided..... <input type="radio"/>
28. Are you interested in being considered for work-study? YES	Yes..... <input type="radio"/> No..... <input type="radio"/> Don't know..... <input type="radio"/>

Step Two: 2021 Student (and Spouse) Income and Assets

For 33-41, report your (the student's) income and assets. If you are single, separated, divorced or widowed, answer only about yourself. If you are married or remarried, as of today, include information about your spouse. Remember to completely fill in the oval as follows: ●

29. Filed 2021 Income Tax Return? ALREADY COMPLETED	Already completed..... <input type="radio"/> Will file..... <input type="radio"/> Will not file..... <input type="radio"/>	32. Did (or will) you file a Schedule 1 with your 2021 tax return? YES	Yes..... <input type="radio"/> No..... <input type="radio"/> Don't know..... <input type="radio"/>
30. Type of 2021 Tax Form Used IRS FORM 1040	IRS Form 1040..... <input type="radio"/> Foreign tax return..... <input type="radio"/> U.S. Trust territory..... <input type="radio"/>	For 33-41, if the answer is zero or the question does not apply to you, enter 0. Report dollar amounts (such as \$12,356.00) like this: EXAMPLE \$ <input type="text"/> , <input type="text"/> 12, <input type="text"/> 356	
31. Tax Return Filing Status 2021 MARRIED-FILED SEPARATE RETURN	Single..... <input type="radio"/> Head of household..... <input type="radio"/> Married-filed joint return..... <input type="radio"/> Married-filed separate return..... <input type="radio"/> Qualifying widow(er)..... <input type="radio"/> Don't know..... <input type="radio"/>	33. Adjusted Gross Income from IRS Form 1040—line 11. \$ 1,355,000	\$ <input type="text"/> , <input type="text"/> , <input type="text"/>
		34. U.S. Income Tax Paid from IRS Form 1040—line 22 minus Schedule 2—line 2. \$ 1,113,012	\$ <input type="text"/> , <input type="text"/> , <input type="text"/>

For 35-36, answer the questions whether or not you filed a tax return. This information may be on your W-2 forms, or on IRS Form 1040—line 1 + Schedule 1—lines 3 + 6 + Schedule K-1 (IRS Form 1065) Box 14 (Code A). If a tax form line's value is negative, treat it as a zero in your calculation.

35. Student's Income Earned from Work \$ 1,250,000	\$				
36. Spouse's Income Earned from Work \$ 1,100,000	\$				
37. Cash, Savings, and Checking (As of the date you submitted your FAFSA) \$	\$				
38. Net Worth of Investments (As of the date you submitted your FAFSA) \$	\$				
39. Net Worth of Businesses/Investment Farms (As of the date you submitted your FAFSA) \$	\$				

40. Student's Additional Financial Information					
a) Education credits \$ 12,000	\$				
b) Child support paid \$	\$				
c) Taxable earnings from need-based employment \$	\$				
d) College grant and scholarship aid reported to IRS as income \$ 20,000	\$				
e) Combat pay/special combat pay \$ 4,000	\$				
f) Earnings from work under a cooperative education program \$	\$				

41. Student's Untaxed Income					
a) Tax-deferred pensions/savings \$	\$				
b) IRA deductions and payments \$	\$				
c) Child support received \$	\$				
d) Tax-exempt interest income \$	\$				
e) Untaxed portions of IRA distributions and pensions \$	\$				
f) Military or clergy allowances \$	\$				
g) Veterans noneducation benefits \$	\$				
h) Other untaxed income \$	\$				
i) Money received or paid on your behalf \$	\$				

Step Three: Student Dependency Status

Answer questions 42-54 in this step to determine if you will need to provide parental information. Fill in the oval to enter a new response or correct a response.

42. Born Before 1-1-2000? YES	Yes <input type="radio"/> No <input type="radio"/>
43. Are you married (As of the date you submitted your FAFSA)? YES	Yes <input type="radio"/> No <input type="radio"/>
44. Working on a master's or doctorate program in 2023-2024? YES	Yes <input type="radio"/> No <input type="radio"/>
45. Are you on active duty in U.S. Armed Forces?	Yes <input type="radio"/> No <input type="radio"/>
46. Are you a veteran of U.S. Armed Forces?	Yes <input type="radio"/> No <input type="radio"/>
47. Have children who receive more than half of their support from you? NO	Yes <input type="radio"/> No <input type="radio"/>
48. Have dependents other than children or spouse? YES	Yes <input type="radio"/> No <input type="radio"/>

49. Were your parents deceased, were you in foster care or a court dependent/ward? NO	Yes <input type="radio"/> No <input type="radio"/>
50. Are/Were an emancipated minor? NO	Yes <input type="radio"/> No <input type="radio"/>
51. Are/Were in legal guardianship? NO	Yes <input type="radio"/> No <input type="radio"/>
52. Unaccompanied homeless youth as determined by high school liaison? NO	Yes <input type="radio"/> No <input type="radio"/>
53. Unaccompanied homeless youth as determined by HUD? NO	Yes <input type="radio"/> No <input type="radio"/>
54. Unaccompanied homeless youth as determined by director of homeless youth center? YES	Yes <input type="radio"/> No <input type="radio"/>

Step Four (Parental Information): Complete this step if you (the student) answered "No" to all questions in Step Three.

Answer all questions in Step Four even if you do not live with your legal parents (your biological and/or adoptive parents). Grandparents, foster parents, legal guardians, aunts and uncles are not considered parents on this form unless they have legally adopted you. If your parents are married to each other, or are not married to each other and live together, answer the questions about both of them. See Notes on page 10 of the FAFSA for information.

55. Parents' Marital Status (As of the date you submitted your FAFSA) WIDOWED	Never married..... <input type="radio"/> Married/Remarried <input type="radio"/> Unmarried and both parents living together <input type="radio"/> Divorced/Separated <input type="radio"/> Widowed..... <input type="radio"/>	56. Date of Marital Status /
--	---	-------------------------------------

57. Parent 1 Social Security Number XXX-XX-0123	58. Parent 1 Last Name SMITH	59. First Initial B	60. Parent 1 Date of Birth APRIL 21, 1975
--	-------------------------------------	----------------------------	--

61. Parent 2 Social Security Number XXX-XX-0126	62. Parent 2 Last Name SMITH	63. First Initial T	64. Parent 2 Date of Birth MARCH 24, 1976
--	-------------------------------------	----------------------------	--

65. Parents' E-mail Address SMITHPARENTS@INTERNET.COM	Provide an e-mail address so that we can correspond with your parents.
--	--

66. Parents' state of legal residence IL

67. Parent legal resident of the state before January 1, 2018? YES	Yes <input type="radio"/> No <input type="radio"/>
---	--

68. If "No" to question 67, enter the date parent became legal resident	/
---	---

69. Parents' number of family members in 2023-2024	Use MM/YYYY format (e.g., 03/2011)
--	------------------------------------

70. Parents' number of family members in college in 2023-2024

71. Parent received Medicaid or Supplemental Security Income? YES	Yes <input type="radio"/> No <input type="radio"/>
--	--

72. Parent received Supplemental Nutrition Assistance Program (SNAP)? YES	Yes <input type="radio"/> No <input type="radio"/>
--	--

73. Parent received free or reduced price school lunch? YES	Yes <input type="radio"/> No <input type="radio"/>
--	--

74. Parent received Temporary Assistance for Needy Families (TANF)? YES	Yes <input type="radio"/> No <input type="radio"/>
--	--

75. Parent received Nutrition Program for Women, Infants and Children (WIC)?	Yes <input type="radio"/> No <input type="radio"/>
--	--

76. Filed 2021 Income Tax Return? WILL NOT FILE	Already completed..... <input type="radio"/> Will file..... <input type="radio"/> Will not file..... <input type="radio"/>
--	--

77. Type of 2021 Tax Form Used IRS FORM 1040	IRS Form 1040..... <input type="radio"/> Foreign tax return..... <input type="radio"/> U.S. Trust territory..... <input type="radio"/>
---	--

78. Tax Return Filing Status 2021 MARRIED-FILED SEPARATE RETURN	Single..... <input type="radio"/> Head of household..... <input type="radio"/> Married-filed joint return..... <input type="radio"/> Married-filed separate return <input type="radio"/> Qualifying widow(er)..... <input type="radio"/> Don't know..... <input type="radio"/>
79. Did (or will) your parents file a Schedule 1 with their 2021 tax return? DON'T KNOW	Yes..... <input type="radio"/> No..... <input type="radio"/> Don't know..... <input type="radio"/>
80. Are either of your parents a dislocated worker (As of the date you submitted your FAFSA)? DON'T KNOW	Yes..... <input type="radio"/> No..... <input type="radio"/> Don't know..... <input type="radio"/>

For 81-89, if the answer is zero or the question does not apply, enter 0. Report dollar amounts without cents. For 83-84, this information may be on W-2 forms, or on IRS Form 1040—line 1 + Schedule 1—lines 3 + 6 + Schedule K-1 (IRS Form 1065) Box 14 (Code A). If a tax form line's value is negative, treat it as a zero in your calculation.

81. Adjusted Gross Income from IRS Form 1040—line 11. \$ 10,000	\$, ,
82. U.S. Income Tax Paid from IRS Form 1040—line 22 minus Schedule 2—line 2. \$	\$, ,
83. Parent 1 Income Earned from Work \$	\$, ,
84. Parent 2 Income Earned from Work \$	\$, ,
85. Cash, Savings, and Checking (As of the date you submitted your FAFSA) \$	\$, ,
86. Net Worth of Investments (As of the date you submitted your FAFSA) \$ 155,000	\$, ,



87. Net Worth of Businesses/Investment Farms (As of the date you submitted your FAFSA) \$	\$				
88. Parents' Additional Financial Information					
a) Education credits \$ 12,445	\$				
b) Child support paid \$	\$				
c) Taxable earnings from need-based employment \$	\$				
d) College grant and scholarship aid reported to IRS as income \$	\$				
e) Combat pay/special combat pay \$ 19,778	\$				
f) Earnings from work under a cooperative education program \$ 401	\$				

89. Parents' Untaxed Income				
a) Tax-deferred pensions/savings \$	\$			
b) IRA deductions and payments \$ 5,000	\$			
c) Child support received \$	\$			
d) Tax-exempt interest income \$	\$			
e) Untaxed portions of IRA distributions and pensions \$ 2,000	\$			
f) Military or clergy allowances \$ 3,000	\$			
g) Veteran's noneducation benefits \$	\$			
h) Other untaxed income \$	\$			

Step Five: Student's Household Information

90. Number of Family Members in 2023-2024 05		
91. Number in College in 2023-2024 1		
92. Student received Medicaid or Supplemental Security Income? NO	Yes <input type="radio"/>	No <input type="radio"/>
93. Student received Supplemental Nutrition Assistance Program (SNAP)? NO	Yes <input type="radio"/>	No <input type="radio"/>
94. Student received free or reduced price school lunch? NO	Yes <input type="radio"/>	No <input type="radio"/>

95. Student received Temporary Assistance for Needy Families (TANF)? NO	Yes <input type="radio"/>	No <input type="radio"/>
96. Student received Nutrition Program for Women, Infants and Children (WIC)? NO	Yes <input type="radio"/>	No <input type="radio"/>
97. Are you or your spouse a dislocated worker (As of the date you submitted your FAFSA)? NO	Yes..... <input type="radio"/>	No..... <input type="radio"/>
	Don't know.... <input type="radio"/>	

Step Six: Student's School Information

98.a First College Name, City and State NEW BRUNSWICK INSTITUTE OF TECHNOLOGY PORTLAND, OR	
New School Code	New School Name, City, State
98.c Second College Name, City and State UNIVERSITY OF MARYLAND COLLEGE PARK, MD	
New School Code	New School Name, City, State

98.b Housing Plans ON CAMPUS
98.d Housing Plans ON CAMPUS

Housing Plans:
 1 – on campus
 2 – w/parents
 3 – off campus

98.e Third College Name, City and State UNIVERSITY OF MISSOURI ST LOUIS, MO											
New School Code						New School Name, City, State					

98.f Housing Plans OFF CAMPUS
<input type="checkbox"/>

Housing Plans:
1 – on campus
2 – w/parents
3 – off campus

98.g Fourth College Name, City and State UNIVERSITY OF TEXAS AUSTIN, MO											
New School Code						New School Name, City, State					

98.h Housing Plans OFF CAMPUS
<input type="checkbox"/>

Your FAFSA information was sent to all the colleges you listed although they are not all shown here. To see all of the colleges you listed, go to <https://fafsa.gov> and select "View or Print your Student Aid Report (SAR)" after logging in.

For the graduation, retention, and transfer rates of the colleges listed on your FAFSA, view your Student Aid Report online at <https://fafsa.gov>. You can find these rates and other important consumer information about the colleges you're interested in attending at collegescorecard.ed.gov/.

Step Seven: Certification, Signatures and Date

99. Date Completed APRIL 22, 2023	DO NOT CORRECT
100. Signed By? BOTH	DO NOT CORRECT
101. Preparer's Social Security Number XXX-XX-1234	<input type="text"/> - <input type="text"/> - <input type="text"/> <small>If a fee was paid to someone for advice or for completing this form, that person must complete this section.</small>
102. Preparer's EIN	<input type="text"/> - <input type="text"/>
103. Preparer's Signature	

Application Receipt Date: 04/22/2023

Please read, sign and date. You must read and sign this Certification.

All of the information on this SAR is true and complete to the best of my knowledge. If I am asked, I agree to give proof that my information is correct. The proof might include a copy of the 2021 U.S. Income Tax Form filed by me or my family. I understand that if I purposely give false or misleading information on this SAR, I may be fined up to \$20,000, sent to prison, or both.

If you made no changes:

- Do NOT send your SAR to the address given on this page. Follow the instructions on your SAR. You may need to contact your school.

If you made changes:

- You may make corrections from Federal Student Aid's Web site (<https://fafsa.gov>).

OR

- Read the certification statement above and sign to the right.

SEND PAGES 5-10 OF THIS FORM TO:

**Federal Student Aid Programs
 P.O. Box 7655
 London, KY 40742-7655**

Student Signature (Required to process your application. Sign in box below.)

1 Student	Date

JOHN SMITH

Parent Signature (one parent whose information is provided in Step Four).

2 Parent	Date

Data Entry Use Only

<input type="radio"/> P	<input type="radio"/> *	<input type="radio"/> L	<input type="radio"/> E
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If you need another copy of your SAR:

- Call the Federal Student Aid Information Center at 1-800-4-FED-AID (1-800-433-3243)



Completing the Alternative Application for Illinois Financial Aid User Guide

The Retention of Illinois Students & Equity (RISE) Act, which went into effect on January 1, 2020, allows undocumented students who are ineligible for federal financial aid to apply for state financial aid if they meet certain eligibility criteria.

The Alternative Application for Illinois Financial Aid provides a pathway for students who meet the provisions of the RISE Act to apply for the Monetary Award Program.

The Alternative Application collects much of the same data as the Free Application for Federal Student Aid (FAFSA®), but is administered by the Illinois Student Assistance Commission.



The Alternative Application Process

Complete Pre-Screening Questions



- Questions will be presented to help determine if you are eligible to complete this application or if you should complete the FAFSA®.
- You will be provided with guidance on which application to complete after answering the pre-screening questions.
- Data collected in the pre-screening questions will be retained by ISAC and will not be shared with colleges.

Create Student Profile



- If the pre-screening questions determine that you should proceed with this application, then you will be prompted to create an ISAC Student Profile.
- An e-mail address, password and challenge question/answer will be required.
- After creating your profile, an ISAC Identification (ID) Number will be assigned to you.

Provide Student and Parent Data



- There are seven sections in the application which collect demographic and financial information about the applicant and about the parent(s) for dependent students.
- Separate e-mail addresses are required for the applicant and the parent so a Personal Identification Number (PIN) can be sent to them to electronically sign the application.
- For the 2023-24 award year application, both the student and parent(s) should provide 2021 tax and/or income information.

Review, Sign, and Submit

- E-mail messages will be sent to the addresses provided in the application and each will contain the PIN number the student and parent will need to sign the application.
- Student applicants will be presented with an Eligibility and Certification/Affidavit statement which should be carefully reviewed, and if in agreement, applicants can proceed and provide their electronic signature (PIN).
- Once all required data and signatures have been provided, the application can be submitted to ISAC electronically.

9/30/2022

1

Tips and Notes About Completing the Application

There are **seven sections** in the application:

- Section 1 – Demographic information about the student
- Section 2 – Student’s income and asset information
- Section 3 – Questions to determine if a student is dependent or independent
- Section 4 – Demographic and financial information about the applicant’s parents
- Section 5 – Household information about independent students
- Section 6 – School choices
- Section 7 – Review/edit data provided, certify eligibility and accuracy of information, and electronically sign the application.

Here is a **list of documentation needed** to complete the 2023-24 application:

- 2021 federal income tax returns, W-2s, and other records of money earned
- Bank statements and records of investments (if applicable)
- Records of untaxed income (if applicable)
- List of colleges the student would like to attend
- Parents of dependent students will also need most of the same information listed above.

Here is important information **about the PIN** you’ll need to sign the application:

- ISAC will provide separate four-digit Personal Identification Numbers (PINs) to the student and parent that must be used to electronically sign the application.
- The PINs will be sent to the e-mail addresses that are provided on the application.
- The student and parent must provide two separate e-mail addresses.
- The application is not considered complete and cannot be submitted until electronic signatures (PINs) have been provided.
- If you are a renewal applicant, both you and your parent may use the PIN assigned to you the previous year. However, if you have requested a new PIN at some point, you (and your parent) must use the most current PIN (based on the last activity) associated with your Student Profile. If you are unable to locate a previous your PIN or are unsure which one is most current, you and/or your parent may simply request a new PIN.


Here is some other helpful information:

- A **Save** function is available in the application that will allow you to save your data and return at a later time to finish completing the application.
- Once you have started an application, any time you return (e.g. to finish completing it or to make a correction), you should log in as a Returning Applicant. If you are a renewal applicant, you should also log in as a Returning Applicant. If you forget your log in information, you can contact ISAC at 1-800-899-4722 for assistance. Select Option 3.
- If, as a dependent applicant, you are unable to provide parental data due to a special circumstance or unique situation (such as fleeing an abusive home) you should contact the financial aid office at the college you plan to attend for guidance and assistance.

Here is important information about ISAC’s Privacy Policy:

- ISAC respects your right to privacy. ISAC is committed to ensuring that your personal, professional and financial information is secure. We have taken numerous steps to help safeguard the integrity of our communications and computing infrastructure, including but not limited to authentication, monitoring, auditing, and encryption. Security measures have been integrated into the design, implementation and day-to-day practices of the entire ISAC operating environment as part of our continuing commitment to risk management. Please read ISAC’s [complete policy](#) at [isac.org](#) to understand how your personal information will be used.

PRE-SCREENING QUESTIONS

 English

Illinois Student Assistance Commission

STUDENT

This application is for individuals who are not eligible for federal student financial aid because they are qualified undocumented applicants.

The following questions will help determine if you may be eligible to apply for federal student aid or whether you are eligible to use this application to apply only for state student financial aid. You are encouraged to speak with a financial aid counselor at your school or an ISAC counselor to assist you with determining which application to file.

You may be eligible for federal student aid if you are a U.S. citizen (U.S. national) or what the federal government calls an "eligible noncitizen."

If you are a U.S. citizen (U.S. national), skip to the bottom of this page and select "Yes."

If you are not a U.S. citizen, you may still be eligible for federal financial aid if you are what the federal government calls an "eligible noncitizen." Select "Yes" at the bottom of this page if any of the descriptions of an "eligible noncitizen" below apply to you:


- U.S. permanent resident, with a Permanent Resident Card (formerly known as an Alien Registration Receipt Card or "Green Card")
- Conditional permanent resident (I-551C)
- Other eligible noncitizen with an Arrival-Departure Record (I-94) from the Department of Homeland Security showing any one of the following designations: "Refugee," "Asylum Granted," "Indefinite Parole," "Humanitarian Parole," or "Cuban-Haitian Entrant"
- A citizen of the Republic of Palau (PW), the Republic of the Marshall Islands (MH), or the Federated States of Micronesia (FM).
- Hold a T nonimmigrant status ("T-visa") (for victims of human trafficking) or your parent holds a T-1 nonimmigrant status
- A "battered immigrant-qualified alien" who is a victim of abuse by your citizen or permanent resident spouse, or you are the child of a person designated as such under the Violence Against Women Act (VAWA).

Are you a U.S. citizen (U.S. national) or someone who meets the description of an eligible noncitizen in one of the dot points above

Yes
 No

CONTINUE

- If you are a first-time applicant, the pre-screening questions must be answered to determine if you are eligible to complete an application.
- These questions will help you determine if you should complete the Alternative Application for Illinois Financial Aid or the Free Application for Federal Student Aid (FAFSA®).
- Renewal applicants will not have to answer the pre-screening questions.

 English

Illinois Student Assistance Commission

STUDENT

In order to be eligible to apply for a MAP grant through this application, you must meet *all* of the following criteria:

1. you resided with your parent or guardian while attending a public or private high school in Illinois;
2. you graduated from a public or private high school, or received the equivalent of a high school diploma, in Illinois;
3. as of the date you graduated from high school or received the equivalent of a high school diploma, you had attended school in Illinois for at least three (3) years;
4. by signing the Alternative Application for Illinois Financial Aid you will be providing an affidavit stating that you will file an application to become a permanent resident of the United States at the earliest opportunity you are eligible to do so; and
5. you have not established a residence outside of Illinois.


Do you meet *all* of the above criteria?

Yes
 No

BACK CONTINUE

Privacy Policy

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 English

Illinois Student Assistance Commission

STUDENT

Based on the responses you provided, you are eligible to file a Alternative Application for Illinois Financial Aid.

Click on the "Start Application" button below to begin your application.

START APPLICATION >

STUDENT SECTIONS

Section 1 of the application collects demographic information about the student, such as name, date of birth, high school name, etc., and provides your ISAC ID number at the top of the page. Complete all fields as accurately as possible.

Once all questions have been answered, select the Next button at the bottom of the screen to navigate to the next page. Red messaging will indicate if you have not provided information for a required field, and you won't be able to proceed until all required information has been entered.

The e-mail field is pre-populated with the e-mail address provided when creating your Student Profile. Once the Next button is selected on this screen, an e-mail with the student's PIN will be sent to the applicant.

Subject: Alternative Application for Illinois Financial Aid

You are receiving this e-mail because you created an account to complete the Alternative Application for Illinois Financial Aid to apply for the Monetary Award Program (MAP), administered by the Illinois Student Assistance Commission (ISAC). The PIN that you will need to sign your application is provided below.

PIN 7112

Please keep your PIN confidential and do not share it with anyone.

Section 2 of the application collects information about the student applicant's income and assets.

In order to complete this section, you will need your federal tax returns, W-2s, and/or other records of money earned, as well as information about your assets using documents such as bank statements, records of investments, and/or other records of untaxed income.

Help text for each question provides additional guidance.

DEPENDENCY STATUS AND PARENT SECTION

ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID 2023-2024 SAVE

Section 1 Student ✓ Section 2 Student ✓ **Section 3 Student** Section 4 Parent Section 5 Student Section 6 Student Section 7 Review & Signature

Student Information > Dependency Status

Answer the questions in this section to determine if you will need to provide parental information.

Were you born before January 1, 2007? ?

Yes
 No

As of today, are you married? (No answer "Yes" if you are separated but not divorced) ?

Yes
 No

At the beginning of the 2023-2024 school year, will you be working on a master's or doctorate program (such as an MA, MBA, MD, JD, PhD, graduate certificate, etc.)? ?

Yes
 No

Are you currently serving on active duty in the U.S. Armed Forces for purposes other than training? ?

Yes
 No

Are you a veteran of the U.S. Armed Forces? ?

Yes
 No

Section 3 asks questions to determine if the student is a dependent or independent student for purposes of the application, which is an important factor in determining a student's financial need for state financial aid.

These are the same questions asked on the FAFSA, and the definitions for terms used in these questions are the same as well.

A student who does not meet at least one of the independent student criteria for the academic year is considered a dependent student and must also provide parental information on the application.

Application was successfully saved.

Data is automatically saved each time you navigate to a new section. You may also use the Save button at the top of the page. A message will appear in a green notification bar when data has been successfully saved.

Section 1 Student ✓ Section 2 Student ✓ Section 3 Student ✓ **Section 4 Parent** Section 5 Student Section 6 Student Section 7 Review & Signature

Parent Information > Demographics

Your ISAC ID Number ?
826007675

Answer all the questions in Section Four even if you do not live with your legal parents (biological, adoptive, or as determined by example, if the parent is listed on the birth certificate). Grandparents, foster parents, legal guardians, widowed stepparents, and siblings are not considered parents for this application unless they have legally adopted you. If your legal parents are married to not married to each other and live together, answer the questions about both of them.

As of today, what is the marital status of your parents? ?

Married or Remarried
 Never married
 Divorced or Separated
 Widowed
 Unmarried and both legal parents living together

Month and year they were married, remarried, separated, divorced or widowed. ?

Parent 1
SOCIAL SECURITY NUMBER If your parent does not have a Social Security Number, you must enter 000000000. (Don't enter an Identification Number (ITIN).) ?

Last name ?

First Initial ?

Date of Birth ?

Section 4 is for parental data that is needed for dependent students. It collects demographic and financial information about the parent.

The definition of parent is provided at the beginning of the section and additional guidance is provided in the help text for each question.

In this section you must also provide your parent's e-mail address so that a PIN can be sent to your parent to electronically sign the application.

Your parent's e-mail address cannot be the same as your student e-mail address provided on the application.

SCHOOL INFORMATION AND REVIEW PROCESS

ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID 2023-2024 SAVE

Section 1 Student ✓ Section 2 Student ✓ Section 3 Student ✓ Section 4 Parent ✓ Section 5 Student Section 6 Student Section 7 Review & Signature

Student Information > School Information

Indicate which colleges you want to receive your application data.
1ST Federal School Code ?
-- Select --

Housing Plans ?
 On-Campus
 With Parent
 Off Campus
 Not Applicable

2ND Federal School Code ?
-- Select --

Housing Plans ?
 On-Campus
 With Parent
 Off Campus
 Not Applicable

Section 6 is where you will select the Illinois schools that you are most interested in attending and to which you would like your financial data sent so that they can determine your eligibility for the Monetary Award Program (MAP).

You may select up to 10 schools. You should include your top choices, even if you haven't applied for admission or been accepted yet.

For each school you select, choose the housing plan that you would most likely have if attending that school.

The list of schools that you can select from is the complete list of schools in Illinois that are approved to participate in MAP.

ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID 2023-2024 SAVE

Section 1 Student ✓ Section 2 Student ✓ Section 3 Student ✓ Section 4 Parent ✓ Section 5 Student Section 6 Student Section 7 Review & Signature

Application was successfully saved. X

REVIEW ELIGIBILITY REQUIREMENTS CERTIFICATION/AFFIDAVIT PARENT SIGNATURE AND CERTIFICATION

Your ISAC ID Number ?
826007675

- Section 1 - Student
- Section 2 - Student
- Section 3 - Student
- Section 4 - Parent
- Section 5 - Student
- Section 6 - Student

Once all required sections and data fields have been completed on the application, you will have an opportunity to review the information before submitting it. You can navigate back to an appropriate section if a correction or update is needed at this point.

Clicking on the print icon, will open a summary of your application in a PDF file for printing. Applicants are encouraged to print a copy of the application summary and note their ISAC ID number for future reference.

SIGNING AND SUBMITTING THE APPLICATION

ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID 2023-2024 SAVE

Section 1 Student ✓
Section 2 Student ✓
Section 3 Student ✓
Section 4 Parent ✓
Section 5 Student ✓
Section 6 Student ✓
Section 7 Review & Signature

REVIEW ELIGIBILITY REQUIREMENTS CERTIFICATION/AFFIDAVIT PARENT SIGNATURE AND CERTIFICATION

By signing this application electronically using my username and password and/or any other credential, I certify that I have read the Alternative Application for Illinois Financial Aid requirements and that I either meet the requirements of the Eligibility status criteria as stated, making me eligible to complete this Alternative Application for Illinois Financial Aid.

I also understand that I am applying to be considered for the Monetary Award Program (MAP) grant and that my eligibility will be determined based on additional factors, including, but not limited to, my financial condition, my Illinois residency and the availability of funds appropriated by the State.

If I am not a U.S. Citizen (U.S. National) or eligible noncitizen as defined in federal law, I hereby swear on oath that I will file an application to become a permanent resident of the United States at the earliest opportunity I am eligible to do so.

I further certify that I am the person identified by the username and password, and/or any other credential and have not disclosed that username and password and/or any other credential to anyone else.

I understand that any person who, by means of any false statement, willful misrepresentation, or through other fraudulent device obtains or attempts to obtain or aids or abets any person in obtaining student aid from the Illinois Student Assistance Commission to which the person is not entitled, will be guilty of a Class B misdemeanor and the award obtained by such means will be recoverable in a civil action. (110 ILCS 947/120)

I certify that to the best of my knowledge all of the information and attestations provided in this application are true, accurate and complete.

Section 7 is where students and parents of dependent students review the certification statements regarding the information they've provided on the application and electronically sign the application if they agree, using the PIN provided to them by ISAC.

The student applicant must first review the Eligibility Requirements, and then the Certification and Affidavit statements.

If the student is in agreement with the certification and affidavit statements, the applicant should click on the Provide Signature button, which will activate the data field for the PIN. Once the student has entered the PIN, the applicant should click on the Save button.

If the applicant is not able to locate the e-mail to which the PIN was sent, another PIN can be requested by clicking on the Resend Link & PIN button.

Signature Status

Both you and a parent need to sign your Alternative Application for Illinois Financial Aid.

You may only sign for yourself. Your parent must sign using your ISAC ID Number and the parent PIN that was provided to your parent in an earlier e-mail. If your parent cannot locate the e-mail containing the PIN, click the button labeled, "Resend Link & PIN".

Required Student Signature: UNSIGNED RESEND LINK & PIN

PROVIDE SIGNATURE

The "Submit" button will remain grayed out until a parent signature is provided, if required. If a parent signature is not required, the applicant should click on the activated "Submit" button and that will complete the application process.

Please provide 4-digit PIN sent to student e-mail

SAVE CANCEL

SUBMIT < PREVIOUS NEXT >

SIGNING AND SUBMITTING THE APPLICATION

ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID 2023-2024 SAVE

✓ Section 1 Student
✓ Section 2 Student
✓ Section 3 Student
✓ Section 4 Parent
Section 5 Student
✓ Section 6 Student
Section 7 Review & Signature

REVIEW
ELIGIBILITY REQUIREMENTS
CERTIFICATION/AFFIDAVIT
PARENT SIGNATURE AND CERTIFICATION

By signing and submitting this signature page, I agree, if asked, to provide documentation that verifies the accuracy of the completed Alternative Application for Illinois Financial Aid. This documentation may include, but is not limited to, a copy of my U.S. or State income tax form or pay stubs.

I understand that any person who, by means of any false statement, willful misrepresentation or through other fraudulent device obtains or attempts to obtain or aids or abets any person in obtaining student aid (from the Illinois Student Assistance Commission) to which the person is not entitled will be guilty of a Class B misdemeanor and the award obtained by such means will be recoverable in a civil action. (110 ILCS 947/120).

I certify that to the best of my knowledge all information and attestations provided in this application are true, accurate and complete.

✍
Required Parent Signature: : UNSIGNED
RESEND LINK & PIN
PROVIDE SIGNATURE

< PREVIOUS

The parent (for dependent applicants) must also sign the application using the PIN sent to the e-mail address provided for the parent in Section 4 of the application.

The parent may sign at the same time as the student, or the parent may log in at a later time. The parent will need the student's ISAC ID Number, and the parent PIN to access the application.

The parent will be provided with a certification statement to review, and if in agreement, must then click the Provide Signature button, which will activate the data field for the PIN. Once the parent has entered the PIN, the parent should click on the Save button.

ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID 2023-2024

Application Submission Confirmation

🕒

Congratulations,

ISAC ID Number : 842006867

Important

- Be sure to retain and secure your ISAC ID Number. The number - which does not change - serves as your individual student identifier at ISAC and at your college.
- Keep your e-mail address current in your Student Profile. You will need your Profile e-mail address to access, update, or correct your Alternative Application in the future.

What Happens Next

- Your Alternative Application information will be made available to the school(s) you listed on your application. The information will be used to determine the financial aid, including MAP, you will be eligible to receive.
- Your school(s) will contact you if more information is needed and/or to inform you about your financial aid award package.
- If you have questions about your financial aid award package, contact your school(s).
- If you need to make corrections to the information you submitted, log in to your application through the "Returning Applicants Login" button, using your user name and password. Correct the necessary item(s) and then sign and submit the application by entering the provided PIN.

An abbreviated version of your confirmation page has been sent to you at the e-mail address:

PRINT THIS PAGE

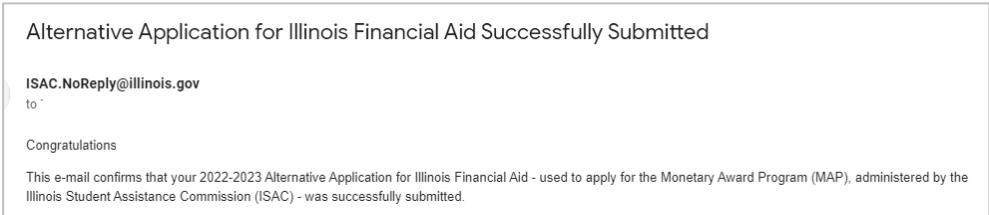
Once all required signatures have been provided, the Submit button will be activated and the student can submit the application to complete the process.

If the application is successfully submitted, the student will receive a confirmation page, as well as an e-mail from ISAC.

It is recommended that the student print the confirmation page for their records.

The student's ISAC ID Number is provided on the confirmation for future reference.

This ISAC ID Number will stay the same for the student for each award year.



MAKING CORRECTIONS TO THE APPLICATION

What kinds of changes can I make to my Alternative Application once it's been processed?

Generally, you should not update information that was correct as of the date you signed and submitted your initial Alternative Application because it is considered to be a “snapshot” of the family’s financial situation as of that date. For example, if you spent some of your savings after submitting the application, you should not update your information to show a change in that amount.

Correcting or updating information on your Alternative Application can have an impact on your eligibility and your Expected Family Contribution (EFC). If there will be a significant change in your or your parent’s income since you submitted your initial application or if your family has other circumstances that cannot be reported on the application, it is recommended that you speak to the financial aid office at the school you plan to attend before making multiple and/or significant changes to your application. Following are general guidelines for making corrections and updates.

Corrections: If You Made a Mistake

If you made a mistake in what you reported on the Alternative Application, you’ll need to make a correction.

Updates: If Your Situation Has Changed

You may update your mailing address, email address, and other contact information if it has changed.

There are certain items that you must update:

- You must update anything that changes your dependency status, except a change in your marital status. If your marital status changes, contact your financial aid office to determine if you should update the application.
- If (and only if) you are selected for verification by your school, you must update your application if there is a change in the number of family members in your parents’ household or in your household.
- If (and only if) you are selected for verification by your school, you must update your application if there is a change in the number of people in your parents’ household who are in college or the number of people in your household who are in college.

Changes to School Choices: If You Want to Add or Delete a School

If you want to make your Alternative Application information available to an additional school after filing the application, you may add another school choice. However, no more than 10 schools may be listed on your application at one time. If you have already made 10 school choices, you will need to replace one of the choices with the new school. The school removed from the list will not have access to any new information you provide after you’ve removed that school.

How do I make changes to my Alternative Application?

- Navigate to the Alternative Application home page and log in as a Returning Applicant.
 - Use the username (e-mail address) and password you provided when you created your Student Profile.
- Correct/update your information.
- Sign and submit your new information by providing your PIN on the signature page. If parent data was changed, your parent will also need to sign the application.
 - Use the same PIN provided to you for your initial application, or request a new PIN if you are unable to locate your original PIN.

MAKING CORRECTIONS TO THE APPLICATION

To correct your application, you will need to login as a **Returning Applicant** using the username (e-mail address) and password you provided when you created your Student Profile.

The image shows a screenshot of the ISAC (Illinois Student Assistance Commission) website. The main heading is "ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID Intended for qualifying undocumented students". Below this, there is a section for "Alternative Application to apply for Illinois MAP Grants". The user is currently in the "Returning Applicants" section, which has a "LOGIN" button highlighted. A "Student Profile" modal is open, showing a "LOGIN" form with fields for "Username" and "Password", and a "LOGIN" button. Below the login form are links for "Forgot Password?" and "Forgot Username?". At the bottom of the modal, it says "Resetting your Password or Challenge Question".

All corrections, including changing or adding school choices, will require you to re-sign the application in order to confirm your changes and submit them for corrections.

If changes are made to parent data, then the parent will need to re-sign the application as well, following the same process used when they initially signed the application.

Both the student and the parent should use the same PIN provided to them in the initial application process. However, if you are unable to locate your PIN, you may request a new one on the signature page of the application and it will be sent to the e-mail address provided on your application.

Each time you make a correction or update to your application, it will generate a new student record at the school(s) listed on your application and could possibly result in a new EFC and/or impact your eligibility for MAP.

The colleges you have listed on your application will have access to the new information, and you will receive an e-mail from ISAC confirming that your corrections have been processed.

FREQUENTLY ASKED QUESTIONS

About the RISE Act and the Application Process

What does RISE stand for and what's the purpose of the legislation?

The Retention of Illinois Students and Equity (RISE) Act provides the opportunity for a student attending college in Illinois who is deemed an Illinois resident for tuition purposes and is not otherwise eligible to receive federal financial aid to apply and receive consideration for state financial aid.

For the Illinois residency requirements under the RISE Act provisions, do the 3 years have to be consecutive?

No. The requirement that an applicant attended a school in Illinois for three years prior to high school graduation does not have to happen consecutively, but the three years must have been prior to high school graduation.

Is the Alternative Application for Illinois Financial Aid available to print and mail in?

No. A paper application is not available. The application must be completed online and signed electronically.

Can I use my cell phone to complete and submit the Alternative Application?

No. You cannot use a mobile device with the Alternative Application. The application is not mobile-friendly.

Is the information that I provide when I apply through the Alternative Application for Illinois Financial Aid being kept secure and protected?

The information collected on the pre-screening questions will be retained by ISAC and kept private according to the agency's privacy policies. The application data that is used to calculate the Expected Family Contribution (EFC) and the eligible award amount for the MAP grant will be retained by ISAC and will be shared with the colleges you select on the application through ISAC's secure portal that colleges use to administer ISAC programs. ISAC respects your right to privacy and is committed to ensuring that your personal, professional and financial information is secure.

ISAC has taken numerous steps to help safeguard the integrity of our communications and computing infrastructure, including but not limited to authentication, monitoring, auditing, and encryption. Security measures have been integrated into the design, implementation and day-to-day practices of the entire ISAC operating environment as part of our continuing commitment to risk management.

About Eligibility

The criteria to complete the Alternative Application for Illinois Financial Aid says that I had to have graduated from high school to be eligible to complete it, so if I'm currently a senior in high school, does that mean I have to wait until after I actually graduate to complete the application?

If you are currently a high school senior, you do not have to wait until after you have graduated from high school to complete the Alternative Application for Illinois Financial Aid. If you are currently a high school senior, waiting until after you graduate to complete the application could impact your ability to receive limited MAP funds, so you are encouraged to complete the application *as soon as possible* after it becomes available in the academic year that you will graduate from high school.

FREQUENTLY ASKED QUESTIONS

About Eligibility

Can any undocumented student apply using the Alternative Application for Illinois Financial Aid?

A state-eligible noncitizen student may be eligible to apply for ISAC gift assistance programs under the RISE Act provisions if they are: “any person who is deemed an Illinois resident for tuition purposes under state law.” To qualify, an applicant must meet all the criteria, which are based on Illinois statute regarding in-state tuition eligibility:

- the individual resided with his or her parent or guardian while attending an Illinois public or private high school;
- the individual graduated from a public or private high school or received the equivalent of a high school diploma in Illinois;
- the individual attended school in Illinois for at least 3 years as of the date the individual graduated from high school or received the equivalent of a high school diploma;
- the individual provides an affidavit stating that the individual will file an application to become a permanent resident of the United States at the earliest opportunity the individual is eligible to do so; and
- the individual has not established a residence outside of Illinois.

I am a DACA student. Can I apply for state aid using the Alternative Application for Illinois Financial Aid?

Yes. If you meet the criteria specified by the RISE Act (above) you may be eligible to apply for state financial aid.

What’s the definition of parent?

For purposes of the Alternative Application for Illinois Financial Aid, the definition of “parent” is the same as the one used by the Free Application for Federal Student Aid (FAFSA®), which is: a biological or adoptive parent or a person determined by the state to be a parent (for example, if the parent is listed on the birth certificate). If one of your parents is widowed or divorced and has remarried, answer the questions about that parent and your stepparent. Grandparents, foster parents, legal guardians, widowed stepparents, aunts, uncles, and siblings are not considered parents on the Alternative Application unless they have legally adopted you.

Would I be disqualified from being eligible for the MAP grant if my parents are not U.S. citizens?

No, your parents do not have to be U.S. citizens in order for you to qualify to apply for MAP. If you are eligible to apply for MAP through either the FAFSA or the Alternative Application for Illinois Financial Aid and your parents do not have Social Security Numbers (SSNs), they should enter all zeroes in the SSN fields on either application.

Are undocumented parents subject to different Illinois residency rules and are they required to provide different types of documentation than documented parents?

No, once you have applied for MAP through either the FAFSA or the Alternative Application for Illinois Financial Aid, you are subject to the same MAP eligibility requirements, including Illinois residency rules.

If I’ve already met the criteria to complete the Alternative Application for Illinois Financial Aid, but my parents moved out of state at some point during or after my senior year, will I lose my eligibility for state financial aid?

The RISE Act defines the eligibility criteria that you must meet to qualify to complete the Alternative Application. However, you must also meet the eligibility criteria for ISAC’s financial aid programs, including the Illinois residency requirement. For a dependent student to be considered an Illinois resident and be eligible to receive MAP, the parent of the dependent student who is required to complete the Alternative Application must physically reside in Illinois and Illinois must be the parent’s true, fixed, and permanent home.

FREQUENTLY ASKED QUESTIONS

About Completing the Application

Should I start the Alternative Application even if I know I will not be able to provide my parents' information?

If you are unable to obtain your parents' information, complete as much of the application as you can, submit it to ISAC, and then contact your college's financial aid office as soon as possible. The financial aid office will evaluate your situation and let you know, if, based on their school policies, they can override the need for parent information. You will likely need to provide additional information to the college to help the financial aid office better understand your special circumstance and make a determination regarding your dependency status. ISAC does not have the authority to override dependency or financial information; that must be done by the college and they must have sufficient information to document the situation and make their decision.

If I update my e-mail address on Section 1 of my Alternative Application, will the e-mail address on my Student Profile be automatically updated?

No. If you update your e-mail address on Section 1 of the Alternative Application, the e-mail address you provided when creating your Student Profile is not automatically updated.

The e-mail address you provide when creating your Student Profile is pre-populated on the application. If you change or update the pre-populated e-mail address on the application, you will still need to use the Student Profile e-mail address to log in to the application.

If you update your e-mail address on your application, ISAC recommends that you also update the e-mail address on your Student Profile. While not required, it may help avoid confusion should you need to log back in to the application at a later time, and it will ensure that all communication about your application is directed to the same e-mail address.

The e-mail address that is provided in Section 1 of the Alternative Application is the e-mail address that your Personal Identification Number (PIN) will be sent to, is the e-mail address the college will see on your application record, and is the e-mail address that ISAC may use to communicate with you in the future.

When creating your Student Profile and completing the application, you are encouraged to use a permanent, personal e-mail address (such as gmail, yahoo, or hotmail) rather than a school provided e-mail address that could potentially change if you change schools.

How do I provide the affidavit that is part of the RISE Act eligibility criteria to ISAC or the college I plan to attend?

Before signing and submitting the Alternative Application for Illinois Financial Aid, you, as the student applicant, will be presented with several statements to review, and if in agreement, you may proceed by selecting the option to provide an electronic signature. The Certification/Affidavit statement is included on the student signature page, and ISAC will retain the signature and certification information. A student applicant does not need to provide a separate affidavit to the college to apply for state financial aid.

FREQUENTLY ASKED QUESTIONS

About Completing the Application

Do I need to file my taxes to complete the Alternative Application for Illinois Financial Aid?

The application for the 2023-24 award year collects information about income earned in 2021. If you filed your 2021 taxes, you should use information from your 2021 tax forms to complete the income sections of the application. If you were not required to file taxes or have not filed yet, you can use other records of income earned such as W-2s, income statements, or records of money earned. If you have questions about whether or not you are required to file taxes, visit the Internal Revenue Service website at [irs.gov](https://www.irs.gov) for more information, or consult with an accountant or tax specialist.

I am having trouble updating/making a correction to the Alternative Application should I submit another application?

No. For additional assistance please contact ISAC's Student Services Call Center at 800.899.4722 or an [ISACorps Member](#) in your area. ISACorps members are recent college graduates across the state who can help you understand more about college planning and the financial aid application process.

What if my parent does not have an e-mail address? Can parents and students use the same e-mail address on the application (to receive PINs)?

No, the student and parent cannot use the same e-mail address on the application. Separate e-mail addresses are required for security reasons. Your parent will need to establish an e-mail address in order to receive the Personal Identification Number (PIN) from ISAC that will be needed to electronically sign the application.

Can I file both the FAFSA and the Alternative Application for Illinois Financial Aid?

No. A student should complete either the FAFSA or the Alternative Application, depending on their eligibility and other considerations in determining which application to file. A student should not complete both applications.

However, if a student has completed an Alternative Application and subsequently becomes eligible to file a FAFSA® within an award year, the student may want to file a FAFSA® to be considered for federal student aid.

If the student filed a FAFSA and it was rejected due to their citizenship status, the student is encouraged to file an Alternative Application for the same award year, as long as the student meets all of the RISE Act eligibility requirements, and the student is encouraged to do so as soon as possible. A student who files both applications is encouraged to work closely with the financial aid administrator at the institution the student is attending to help ensure the college is aware that both applications have been submitted.

About Signing and Submitting the Application

How do I know that my Alternative Application was submitted and complete?

Your application is considered complete when all required information, including signatures, have been provided, at which point the "Submit" button will be activated and you may submit the application to ISAC electronically. If you are a dependent student, both your signature and your parent's signature must be provided to complete the application process. If your application was successfully submitted, you will receive a confirmation page, which you are encouraged to print, and you will also receive a confirmation e-mail.

FREQUENTLY ASKED QUESTIONS

About Signing and Submitting the Application

Why do my parents and I need to have PIN numbers to complete this application?

A PIN is an electronic personal identification number that serves as an identifier to allow access to personal information and act as a digital signature. The PIN, as opposed to other forms of digital signature, does not require any physical form of identification such as a driver's license, and secures the information provided by the student and parent.

When is my application considered complete?

When all signatures have been provided. If you are a dependent student, both your signature and your parent's signature must be submitted.

How do I know if I am eligible for a MAP award and how do I check on the status of my award?

To check on your eligibility and the status of a MAP award, check with the financial aid office at your college.

About Re-Applying Each Year

Do I have to re-apply each year?

Yes. A new application must be submitted for each award year. A new Alternative Application for Illinois Financial Aid is made available each year on October 1st at the same time a new FAFSA® becomes available for the upcoming award year.

Will my information from a previous year's Alternative Application carry forward to the next year?

No. Application information does not carry forward from one year to the next. You will need to complete all required fields with current information. The only data items that pre-populate fields on the Alternative Application are the student's first name, last name and e-mail address provided on the applicant's Alternative Application Student Profile account.

What if I can't locate the Personal Identification Number (PIN) I used last year to sign my application?

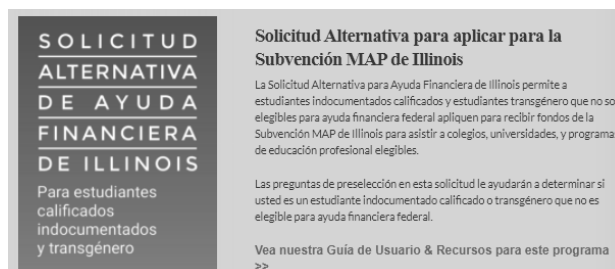
If you or your parent(s) are unable to locate the PIN used to sign a previous Alternative Application, you may select the Resend Link & PIN button on the Signature page of the Application to obtain a new PIN.

Resources

- ISAC Resources for Non-Eligible, Noncitizens -- www.isac.org/resources-for-non-us-citizens/
- Illinois Association for College Admission Counseling (IACAC) – College Advising Guide for Undocumented Students -- www.iacac.org/undocumented/
- Federal Student Aid, Financial Aid and Undocumented Students - studentaid.gov/sites/default/files/financial-aid-and-undocumented-students.pdf
- National Immigrant Justice Center -- www.immigrantjustice.org/

Guía de Usuario (condensada) para la Solicitud Alternativa de Ayuda Financiera de Illinois

La Ley RISE, que entró en vigencia el 1 de enero de 2020, establece que "un estudiante que es residente de Illinois y que no es elegible para recibir ayuda financiera federal, que incluye entre otros, estudiantes indocumentados calificados y estudiantes transgénero que no son elegibles para ayuda financiera federal será elegible para recibir ayuda y beneficios financieros estatales ... "



La Comisión de Asistencia Estudiantil de Illinois (ISAC) ha creado la Solicitud Alternativa de Ayuda Financiera de Illinois para facilitar un medio a los estudiantes que cumplen con los requisitos de la Ley RISE para solicitar la subvención del Programa de Concesión Monetaria (MAP). La Solicitud Alternativa colecciona gran parte de los mismos datos que la Solicitud Gratuita de Ayuda Federal para Estudiantes (FAFSA®), pero es administrada por ISAC.

El Proceso para Solicitar Ayuda Financiera

Responda a las preguntas de preselección



- Las preguntas se presentarán para ayudar a determinar si usted es elegible para completar esta solicitud o si debe completar la FAFSA.
- Se le proporcionará indicación sobre qué solicitud debería completar después de contestar las preguntas de preselección.
- Sus respuestas a las preguntas de preselección serán retenidas por ISAC y no serán compartidas con las universidades.

Crear perfil estudiantil



- Si las preguntas de preselección determinan que debe continuar con esta solicitud, se le pedirá que cree un perfil estudiantil.
- Se requerirá un correo electrónico y una pregunta de desafío. (Usted deberá escribir una pregunta, que pueda contestar si se le olvidada su contraseña y no pueda entrar al perfil estudiantil.)
- Después de crear su perfil, ISAC le asignará un número de identificación de ISAC.

Proveer datos de estudiantes y padres



- Hay siete secciones en la solicitud que recopilan información demográfica y financiera sobre el solicitante y sobre los padres de los estudiantes dependientes.
- Se requieren correos electrónicos diferentes para el estudiante y padre/madre para que se les pueda enviar un número de identificación personal (PIN) para firmar la solicitud electrónicamente.
- Tanto el estudiante como los padres deben proporcionar información de impuestos y/o ingresos de 2020 para la solicitud del año académico 2022-23.

Repasar, firmar y remitir

- Los mensajes se enviarán a los correos electrónico proveídos en la solicitud y cada uno contendrá el PIN que el estudiante y padre/madre necesitarán para firmar la solicitud.
- Los solicitantes recibirán una afirmación de elegibilidad y certificación/declaración jurada que debe revisarse cuidadosamente, y si están de acuerdo, los solicitantes pueden proceder y firmar electrónicamente con el PIN.
- Una vez que se hayan proporcionado todos los datos y las firmas requeridas, la solicitud puede ser enviada electrónicamente a ISAC.

Notas y Sugerencias para Llenar la Solicitud

Hay **siete secciones** en la solicitud:

- Sección 1 - La información demográfica del estudiante
- Sección 2 - Información sobre ingresos, ahorros e inversiones del estudiante
- Sección 3 - Preguntas para determinar si un estudiante es dependiente o independiente
- Sección 4 - Información demográfica y financiera de los padres del solicitante para estudiantes dependientes
- Sección 5 – Información sobre el hogar de estudiantes independientes
- Sección 6 – Las escuelas seleccionadas
- Sección 7 – Revise que la información esté correcta y corrija los datos proporcionados si es necesario, reafirme su elegibilidad, y finalmente firme electrónicamente la solicitud con el PIN.

Aquí está una **lista de los documentos necesarios** para completar la solicitud 2022-23:

- Declaraciones de impuestos federales del 2020, su W-2 y otros registros de dinero ganado
- Estados de cuenta bancarios y registros de inversiones (si es aplicable)
- Registros de ingresos libres de impuestos (si es aplicable)
- Lista de universidades a las que le gustaría asistir
- Los padres de estudiantes dependientes también necesitarán la mayor parte de la misma información mencionada.

Información importante **sobre el PIN** que necesitará para firmar la solicitud:

- ISAC proporcionará números de identificación personal (PIN) de cuatro dígitos por separado al estudiante y a los padres que se usará para firmar la solicitud electrónicamente.
- Cada PIN se enviará a cada dirección de correo electrónico que proporcionó en la solicitud.
- El estudiante y los padres deben proporcionar direcciones de correo electrónico diferentes.
- La aplicación no se considera completa y no puede ser enviada hasta que se hayan proporcionado las firmas electrónicas con el PIN.
- Si es un solicitante que está regresando, tanto usted como sus padres pueden usar el PIN que se le asignó el año anterior. Sin embargo, si solicitó un nuevo PIN en algún momento, usted (y sus padres) deben usar el PIN (basado en la última actividad) asociado con su perfil de estudiante. Si no puede localizar su PIN o no está seguro de cuál es el más actual, usted y / o sus padres pueden simplemente solicitar un nuevo PIN

Más información útil:

- Hay una función para guardar su información que está disponible en la solicitud que le permitirá guardar sus datos y volver más tarde para terminar de completar la solicitud.
- Una vez que haya iniciado una solicitud, en cualquier momento que regrese (por ejemplo, para terminar de completarla o para hacer una corrección), debe iniciar sesión como solicitante que regresa. Si es un solicitante que regresa, también debe iniciar sesión como solicitante recurrente. Si olvida su información de registro, puede ponerse en contacto con ISAC al 1-800-899-4722 para obtener ayuda. Seleccione la opción 3.
- Si, como solicitante dependiente, no puede proporcionar datos de los padres debido a una circunstancia especial o situación única (como huyendo de un hogar abusivo), debe comunicarse con la oficina de ayuda financiera de la universidad a la que planea asistir para recibir asistencia.

Información importante sobre la Política de Privacidad de ISAC:

- ISAC respeta su derecho de mantener su información privada. ISAC ha tomado numerosos pasos para ayudar a salvaguardar la integridad de nuestra infraestructura de comunicaciones e informática, que incluyen, entre otros, autenticación, monitoreo, auditoría y encriptación para todos nuestros programas y aplicaciones. Las medidas de seguridad se han integrado en el diseño, la implementación y las prácticas cotidianas de todo el entorno operativo de ISAC como parte de nuestro compromiso continuo con la gestión de riesgos.

2023-2024

Alternative Application for Illinois Financial Aid Worksheet

DO NOT MAIL THIS WORKSHEET



This worksheet provides a preview of the questions you will be asked while completing the online Alternative Application for Illinois Financial Aid (Alternative Application), available at www.isac.org. This worksheet does not include all Alternative Application questions and is only intended as a resource to help you prepare to complete the application and assist with gathering all the documents you will need to complete the application online. **This worksheet should not be mailed to ISAC.**

The Alternative Application is intended for students who meet specific eligibility criteria in the Retention of Illinois Students & Equity (RISE) Act, providing a pathway for undocumented students who are ineligible for federal financial aid to apply for the Illinois Monetary Award Program (MAP) grant. The full application, along with more information about the RISE Act and application instructions can be found at www.isac.org.

Before beginning the online application process, you will be presented with pre-screening questions to help determine if you are eligible to complete the Alternative Application or if you should complete the Free Application for Federal Student Aid (FAFSA®). Data collected in the pre-screening questions is retained by ISAC and is not shared with the colleges.

Pre-screening Questions

- *Are you a U.S. citizen (U.S. national) or someone who meets the definition of an eligible noncitizen*?*
- *To be eligible to apply for a MAP grant through the Alternative Application, you must meet **all** of the following:*
 - *You resided with your parent or guardian while attending a public or private high school in Illinois;*
 - *You graduated from a public or private high school, or received the equivalent of a high school diploma, in Illinois;*
 - *As of the date you graduated from high school or received the equivalent of a high school diploma, you had attended school in Illinois for at least three (3) years;*
 - *By signing the Alternative Application for Illinois Financial Aid you will be providing an affidavit stating that you will become a permanent resident of the United States at the earliest opportunity you are eligible to do so; and*
 - *You have not established a residence outside of Illinois.*

Do you meet all of the above criteria?

- *Have you already filed a Free Application for Federal Student Aid (FAFSA®) for the 2023-2024 academic year?*

* Generally, you are an eligible noncitizen (and should complete the FAFSA®) if any of the descriptions below apply to you:

- U.S. permanent resident with a Permanent Resident Card (I-551);
- Conditional permanent resident (I-551C);
- The holder of an Arrival/Departure Form (I-94) from the Department of Homeland Security showing any one of the following designations: "Refugee," "Asylum Granted," "Indefinite Parolee," "Humanitarian Parole," or "Cuban-Haitian Entrant;"
- Hold a T nonimmigrant status ("T-Visa") (for victims of human trafficking) or your parent holds a T-1 nonimmigrant status
- A "battered immigrant-qualified alien" who is a victim of abuse by your citizen or permanent resident spouse, or you are the child of a person designated as such under the Violence Against Women Act (VAWA).

U.S. citizens or eligible federal noncitizens (as described above) who are eligible to file the FAFSA® application should do so at studentaid.gov/h/apply-for-aid/fafsa. Students should not complete both an Alternative Application for Illinois Financial Aid and a FAFSA®.

Documentation needed to complete the 2023-2024 Alternative Application for Illinois Financial Aid:

- 2021 federal income tax returns, W-2s, and other records of money earned in 2021
- Bank statements and records of investments (if applicable)
- Records of untaxed income (if applicable).

If you or your family have unusual circumstances that might affect your financial situation, such as loss of employment, complete the Alternative Application to the extent you can and consult with the financial aid office at the college you plan to attend.

2023-2024 Alternative Application for Illinois Financial Aid Worksheet

STUDENT INFORMATION

Do not mail this worksheet. Use it only to collect information before completing the Alternative Application online at www.isac.org. You can add up to 10 colleges on the online Alternative Application. The colleges you list will receive your information on the next business day after your application is submitted. The Alternative Application is only for colleges located in

Student's Last Name

First Name

Middle Initial

Provide your full legal name. If your name has a suffix, such as Jr. or III, include a space between your last name and suffix.

In Section 1 of the application, you will also be asked to provide your permanent mailing address, date of birth, driver's license number (if you have one) and state of residence.

Student Marital Status (check one of the following):

- I am single
 I am married/remarried
 I am separated
 I am divorced or widowed

You will be asked to provide information about your spouse if you are married or remarried.

E-mail Address: _____

To begin the online application process, you will need your own, individual e-mail address to create a Student Profile. You are encouraged to use a personal e-mail address rather than a school provided e-mail address that could potentially change if you change schools. Your Student Profile e-mail address will be automatically pre-populated in Section 1 of the application. The e-mail address submitted on the application is the e-mail address that ISAC will send your Personal Identification Number (PIN) to, which you will need to electronically sign your application. Please note that if you update the e-mail address on the application, it will not automatically update on your Student Profile. You will still need to use the Student Profile e-mail address to log back into the application should you need to return to make updates or corrections. Applicants are encouraged to use the same e-mail address for the Student Profile and on the application.

Education Background

- Highest school completed by Parent 1:**
 Middle school/Jr. high
 High school
 College or beyond
 Other/unknown
Highest school completed by Parent 2:
 Middle school/Jr. high
 High school
 College or beyond
 Other/unknown

(These questions about your parents' education are asked because some financial aid is offered based on the level of schooling your parents completed; however, this does not apply to the Illinois Monetary Award Program (MAP) grant.)

What will your high school completion status be when you (the student) begin college in the 2023-2024 school year?

- Diploma from an Illinois high school
 GED from an Illinois Community College Board-approved provider
 Home Schooled in Illinois
 None of the above

STUDENT DEPENDENCY STATUS -- Check any that apply to you

If you can check any of the following, you will not have to provide parental information. If you cannot check any of the following, you are considered a dependent student for application purposes and you will need to provide parental information.

<input type="radio"/> I was born before January 1, 2000.	<input type="radio"/> I am married.	<input type="radio"/> In 2023-24, I will be working on a master's or doctorate program (e.g. MA, MBA, MD, JD, PhD, EdD, graduate certificate).
<input type="radio"/> I am serving on active duty in the U.S. Armed Forces.	<input type="radio"/> I am a veteran of the U.S. Armed Forces.	<input type="radio"/> I now have or will have children for whom I will provide more than half of their support between July 1, 2023 and June 30, 2024.
<input type="radio"/> Since I turned age 13, both of my parents were deceased.	<input type="radio"/> I was in foster care since turning age 13.	<input type="radio"/> I have dependents (other than children or my spouse) who live with me and I provide more than half of their support).
<input type="radio"/> I was a dependent or ward of the court since turning age 13.	<input type="radio"/> I am currently or I was an emancipated minor.	<input type="radio"/> I am currently or I was in legal guardianship. <input type="radio"/> I am homeless or I am at risk of being homeless.

STUDENT FINANCIAL INFORMATION (Section 2 on the Application)

You will need your 2021 tax returns, W-2 forms, or other 2021 income information to complete the Alternative Application.

For 2021, have you (the student) completed your IRS income tax return or another tax return?

I have already completed my tax return
 I will file, but have not yet completed my tax return
 I am not going to file a 2021 income tax return

What was your (and spouse's) adjusted gross income for 2021?

Skip this question if you or your spouse did not file taxes. Adjusted gross income is on IRS Form 1040—line 11.

\$

The following questions ask about earnings (wages, salaries, tips, etc.) in 2021. Answer the questions whether or not a tax return was filed. This information may be on the W-2 forms or on IRS Form 1040 -- line 1 + Schedule 1-- lines 3 + 6 + Schedule K-1 (IRS Form 1065) —Box 14 (Code A). If any individual earning item is negative, do not include that item in your calculation.

How much did you earn from working in 2021? \$

Check here if you are a dislocated worker

How much did your spouse earn from working in 2021? \$

Check here if your spouse is a dislocated worker

In 2021 or 2022, did anyone in your household receive: (Check all that apply.)

Medicaid
 Supplemental Security Income (SSI)
 Supplemental Nutrition Assistance Program (SNAP)
 Free or Reduced Price School Lunch
 Temporary Assistance for Needy Families (TANF)
 Special Supplemental Nutrition Program for Women, Infants and Children (WIC)

Did you (and/or your spouse) have any of the following items in 2021?

Check all that apply. Once online, you will be asked to report amounts you (and/or your spouse) have paid or received.

Additional Financial Information	Untaxed Income	
<input type="radio"/> American Opportunity Tax Credit or Lifetime Learning Tax Credit <input type="radio"/> Child support paid <input type="radio"/> Taxable earnings from work-study, assistantships or fellowships <input type="radio"/> Taxable grant and scholarship aid reported to the IRS as income <input type="radio"/> Combat pay or special combat pay <input type="radio"/> Cooperative education program earnings	<input type="radio"/> Payments to tax-deferred pension and savings plans <input type="radio"/> Child support received <input type="radio"/> IRA deductions and payments to self-employed SEP, SIMPLE and Keogh <input type="radio"/> Tax exempt interest income <input type="radio"/> Untaxed portions of IRA distributions and pensions	<input type="radio"/> Housing, food and other living allowances paid to members of the military, clergy and others <input type="radio"/> Veterans noneducation benefits <input type="radio"/> Other untaxed income not reported, such as workers' compensation or disability benefits <input type="radio"/> Money received or paid on your behalf

Student Asset Questions:

- As of the date you complete the Alternative Application, what is the total current balance of your cash, savings and checking accounts? \$
- As of the date you complete the Alternative Application, what is the net worth of your investments, including real estate? Don't include the home in which you live. Net worth means current value minus debt owed. \$
- As of the date you complete the Alternative Application, what is the net worth of your current businesses and/or investment farms? Don't include farms or family businesses with 100 or fewer full-time or full- \$

Do not mail this worksheet. Go to www.isac.org to complete and submit your application.

You can also talk with your college's financial aid office about other types of financial aid that may be available.

PARENT INFORMATION

Who is considered a parent? “Parent” refers to a biological or adoptive parent. Grandparents, foster parents, legal guardians, siblings, and uncles or aunts are not considered parents on this form unless they have legally adopted you. In case of divorce or separation, give information about the parent you lived with most in the last 12 months. If you did not live with one parent more than the other, give information about the parent who provided you the most financial support during the last 12 months or during the most recent year you received support. If your divorced or widowed parent has remarried, also provide information about your stepparent.

Providing Parent 1 information? You will need:

- Parent 1 (father/mother/stepparent) Social Security number, if they have one
- Parent 1 (father/mother/stepparent) name
- Parent 1 (father/mother/stepparent) date of birth

Check here if Parent 1 is a dislocated worker

Providing Parent 2 information? You will need:

- Parent 2 (father/mother/stepparent) Social Security number, if they have one
- Parent 2 (father/mother/stepparent) name
- Parent 2 (father/mother/stepparent) date of birth

Check here if Parent 2 is a dislocated worker

E-mail Address: _____

If you are a dependent student, your parent will need to provide an e-mail address on the application, and it cannot be the same e-mail address as the student’s e-mail address. The parent e-mail address submitted on the application is the e-mail address to which ISAC will send the parent’s Personal Identification Number (PIN), which the parent will need to electronically sign the application.

For 2021, have your parents completed an IRS income tax return or another tax return?

- My parents have already completed a 2021 tax return
- My parents will file, but have not yet completed a 2021 tax return
- My parents are not going to file an income tax return

What was your parents’ adjusted gross income for 2021?

Skip this question if your parents did not file taxes. Adjusted gross income is on IRS Form 1040—Line 11

\$

The following questions ask about earnings (wages, salaries, tips, etc.) in 2021. Answer the questions whether or not a tax return was filed. This information may be on the W-2 forms or on IRS Form 1040-line 1 + Schedule 1-lines 3 + 6 + Schedule K-1 (IRS Form 1065)-Box 14 (Code A). If any individual earning item is negative, do not include that item in your calculation.

How much did Parent 1 earn from working in 2021?

\$

How much did Parent 2 earn from working in 2021?

\$

Parent’s Asset Questions:

- As of the date you complete the Alternative Application, what is your parents’ total current balance of cash, savings and checking accounts?
- As of the date you complete the Alternative Application, what is the net worth of your parents’ investments, including real estate? Don’t include the home in which your parents live. Net worth means current value minus debt owed.
- As of the date you complete the Alternative Application, what is the net worth of your parents’ current businesses and/or investment farms? Don’t include farms or family businesses with 100 or fewer full-time or full-time equivalent employees.

\$

\$

\$

Additional Financial Information

- American Opportunity Tax Credit or Lifetime Learning Tax Credit
- Child support paid
- Taxable earnings from work-study, assistantships or fellowships
- Taxable grant and scholarship aid reported to the IRS as income
- Combat pay or special combat pay
- Cooperative education program earnings

Untaxed Income

- Payments to tax-deferred pension and savings plans
- Child support received
- IRA deductions and payments to self-employed SEP, SIMPLE and Keogh
- Tax exempt interest income
- Untaxed portions of IRA distributions and pensions

- Housing, food and other living allowances paid to members of the military, clergy and others
- Veterans noneducation benefits
- Other untaxed income not reported, such as workers’ compensation or disability benefits
- Money received or paid on your behalf

Do not mail this worksheet. Go to www.isac.org to complete and submit your application.

You can also talk with your college’s financial aid office about other types of financial aid that may be available.

SIGNING THE ONLINE APPLICATION

Following are examples of the certification statements that will be presented to you and to your parent (if you are a dependent student) in the online application process prior to submitting the application. You will each need the four-digit Personal Identification Number (PIN) that ISAC will send to the e-mail address you provide on the application to electronically sign the application. The student and the parent must have separate e-mail addresses.

Student Certification and Affidavit Statement

By signing this application electronically using my username and password and/or any other credential, I certify that I have read the Alternative Application for Illinois Financial Aid requirements and that I meet the requirements of the Eligibility Status criteria as stated, making me eligible to complete this Alternative Application for Illinois Financial Aid.

I also understand that I am applying to be considered for the Monetary Award Program (MAP) grant and that my eligibility will be determined based on additional factors, including, but not limited to, my financial condition, my Illinois residency and the availability of funds appropriated by the State.

If I am not a U.S. Citizen (U.S. National) or eligible noncitizen as defined in federal law, I hereby swear on oath that I will file an application to become a permanent resident of the United States at the earliest opportunity I am eligible to do so.

I further certify that I am the person identified by the username and password, and/or any other credential and have not disclosed that username and password and/or any other credential to anyone else.

I understand that any person who, by means of any false statement, willful misrepresentation, or through other fraudulent device obtains or attempts to obtain or aids or abets any person in obtaining student aid from the Illinois Student Assistance Commission to which the person is not entitled, will be guilty of a Class B misdemeanor and the award obtained by such means will be recoverable in a civil action. (110 ILCS 947/120).

I certify that to the best of my knowledge all of the information and attestations provided in this application are true, accurate and complete.

Parent Certification Statement

By signing and submitting this signature page, I agree, if asked, to provide documentation that verifies the accuracy of the completed Alternative Application for Illinois Financial Aid. This documentation may include, but is not limited to, a copy of my U.S. or State income tax form or pay stubs.

I understand that any person who, by means of false statement, willful misrepresentation or through other fraudulent device obtains or attempts to obtain or aids or abets any person in obtaining student aid (from the Illinois Student Assistance Commission) to which the person is not entitled will be guilty of a Class B misdemeanor and the award obtained by such means will be recoverable in a civil action. (110 ILCS 947/120).

I certify to the best of my knowledge all information and attestations provided in this application are true, accurate and complete.

After you complete this worksheet, go online to www.isac.org and complete the Alternative Application.

Do not mail this worksheet. After your Alternative Application has been processed, your college will receive your information and determine your eligibility. If you need to make corrections or updates to your Alternative Application, you may login as a Returning Applicant and access your Alternative Application. If you make a change to your data, you will need to re-sign the Application, and if parental data is changed, the parent will need to re-sign the Application as well.

DO NOT MAIL THIS WORKSHEET

Accessing the Alternative Application for Illinois Financial Aid

If, after completing the Alternative Application pre-screening process, it is determined that you are eligible to complete the application, you will be prompted to create an Alternative Application Student Profile. All fields on the Student Profile sign-up screen are required.

Be sure to make note of the e-mail, password and challenge question used for future reference.

The e-mail address provided should be a personal, permanent e-mail address (such as gmail, yahoo or hotmail) rather than a school-provided e-mail address that will change when you change schools.

If you also have an ISAC Student Portal Account, you will need to use a different e-mail address than the one used for the ISAC Student Portal.

Once you have created your Alternative Application Student Profile, ISAC will assign an ISAC Identification (ID) Number to you and it will remain the same for all award years that you apply for the Monetary Award Program (MAP).

Your ISAC ID Number is unique to you, and you should make note of it in addition to the information you used to create your ISAC Student Profile and keep the number secure.

Alternative Application Student Profile Screen

Student Profile ✕

SIGN UP

Account Information	Personal Information
First Name*	Challenge Question*
<input type="text"/>	<input type="text"/>
Last Name*	Challenge Answer*
<input type="text"/>	<input type="text"/>

The e-mail address you provide here will be used each year you apply for ISAC-administered financial aid programs, and to access your application in the future. Make sure to provide a personal, permanent e-mail address (such as gmail, yahoo or hotmail) rather than a school-provided e-mail address that will change when you change schools.

E-mail*

Confirm E-mail*

Password*

Confirm Password*

CREATE ACCOUNT

Updating Your Student Profile E-mail Address

To change your e-mail address, navigate to the Alternative Application home page, select the appropriate year, and click on the Returning Applicants Login button.

Log in using the e-mail address and password you used when creating your Alternative Application Student Profile. Clicking on "Update Profile" will navigate to your "Account" Page where you may update your information. When finished, click on the Update Account button to save your change(s).

Please note that updating your e-mail address on your Account page does not automatically update the e-mail address in the Student Information section of your application, so be sure to navigate to the application page to update the e-mail address there as well. The e-mail address on the application is where communication regarding the status of your application will be sent.

ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID

Intended for qualifying undocumented and transgender students

Alternative Application to apply for 2022-2023 Illinois MAP Grants

The Alternative Application for Illinois Financial Aid allows qualifying undocumented students and transgender students who are not otherwise eligible for federal financial aid to apply for Illinois Monetary Award Program (MAP) grants to attend eligible Illinois colleges, universities, and career education programs.

The pre-screening questions in this application will help you determine if you are a qualifying undocumented or transgender student who is not eligible for federal financial aid.

[See our User Guide & Resources for this program >>](#)

Select Academic Year 2022-2023

Are you a First-time or Returning Applicant?

- Select -

2022-2023

2021-2022

Select **First-time Applicants** if you have never created an Alternative Application for Illinois Financial Aid Student Profile and did not receive an ISAC ID Number for purposes of applying for the Monetary Award Program (MAP).

Select **Returning Applicants** if, at some time in the past, you created an Alternative Application for Illinois Financial Aid Student Profile and received an ISAC ID Number for purposes of applying for the Monetary Award Program (MAP). You must use the same e-mail address that was used for your previous application to file a new application, unless you changed your e-mail address on your Student Profile.

First-Time Applicants

- Click on the "Start" button to start a new 2022-2023 Alternative Application for Illinois Financial Aid
- Do not submit multiple applications for the same academic year

START

Returning Applicants

Complete or correct a 2022-2023 Alternative Application for Illinois Financial Aid

Forgot Username?

Forgot Password?

LOGIN

Submit Parent Signature

Click on the "Parent Signature" button to provide your parent's signature (required for dependent students)

PARENT SIGNATURE

Student Profile ✕

LOGIN

E-mail address

Password

LOGIN

[Forgot Password?](#) [Forgot Username?](#)

Resetting your Password or Challenge Question

Student Profile ✕

LOGIN

Forgot Username?

The Username is your e-mail address.

[Back](#)

Your Username is the E-mail address used for your Student Profile account. The terms *Username*, *User ID* and *E-mail address* are used interchangeably for purposes of logging in to your Student Profile account.

ALTERNATIVE APPLICATION
English ▼

ACCOUNT

• Profile Updated Successfully

Account Information

First Name

Last Name

E-mail

Confirm E-mail

Password

Confirm Password

Personal Information

Challenge Question

Challenge Answer

Manage Account

This Student Profile creates access to your Alternative Application for Illinois Financial Aid. To ensure you will be able to access your application in the future, if necessary, do not delete your Student Profile.

[Delete your account Click here](#)

UPDATE ACCOUNT

9/27/2021

Resetting Your Password or Challenge Question

If you have forgotten your Student Profile password, you can easily reset it by clicking on the “Forgot Password” link on the Log In screen. You will be asked for your **User ID, which is the e-mail address you used when you set up your Student Profile**, and then you will be prompted to answer your challenge question. After correctly answering the question, you will be prompted to reset your password.

Student Profile

LOGIN

Forgot Password?

Enter your User ID (your e-mail address)

SUBMIT

Back

Trouble logging in? If you can't remember your user name or password, no problem log in with other information

LOGIN ANOTHER WAY

See Page 4 for information on logging in another way.

Student Profile

LOGIN

Answer Challenge Question

Please answer the question below

SUBMIT

Reset Question and Answer

Student Profile

LOGIN

Reset Password

New Password

Re-enter New Password

SUBMIT

To reset your challenge question and answer, navigate to the Log In screen and select “Forgot Password” and then “Reset Question and Answer.” **An e-mail will be sent to the e-mail address you used when you created your Student Profile with instructions on how to reset your challenge question and answer. Click on the URL in the e-mail** and you will be able to set a new challenge question and answer.

For additional assistance, you may contact ISAC Student Services at 1-800-899-4722 or isac.studentservices@illinois.gov.

Student Profile

LOGIN

Answer Challenge Question

Please answer the question below

SUBMIT

Reset Question and Answer

ISAC
Illinois Student Assistance Commission

Reset Question and Answer

- Challenge Question

- Challenge Answer

SUBMIT

Accessing and Updating Your Student Profile Without Your Original E-mail Address or Password

If you have forgotten the e-mail address you used to set up your Student Profile or no longer have access to the e-mail address used, you may access your Student Profile using your nine-digit ISAC ID number and date of birth.

This login option can be accessed by clicking on the “Forgot Username” from either the Home screen or Login screen and then selecting “**Login Another Way**” on either of those screens. This login option can also be used to access your Student Profile to reset your password or challenge question and answer.

Student Profile

LOGIN

Forgot Username?

The Username is your e-mail address.

[Back](#)

LOGIN ANOTHER WAY

Student Profile

LOGIN

Forgot UserID E-mail? Please use below alternative access to find your profile

9-Digit ISAC ID

Date of Birth MM/DD/YYYY

SUBMIT

Student Profile

LOGIN

Unable to verify, 9 Digit ISAC ID and Date of Birth

Forgot UserID E-mail? Please use below alternative access to find your profile

123121234

12/01/1999

SUBMIT

The correct ISAC ID number and date of birth must be entered to access your profile. Error messaging will appear if these data elements do not match what is on your Student Profile.

The ISAC ID is a unique identifier that is created and assigned to a student applicant once a Student Profile has been created. The ISAC ID number will appear on pages throughout the online application and appears on the application summary page that may be printed by the applicant. The ISAC ID number also appears on the confirmation page received when the application has been submitted.

ISAC is not able to provide the ISAC ID number to students on the phone or via an e-mail request. If you do not have a record of your ISAC ID number, the financial aid office at your college may be able to assist you once they have been able to confirm your identity.

Updating/Editing Your Student Profile

Enter your new address in the “E-mail” and “Confirm E-mail” fields, then click on “Update Account”. When updating your e-mail address, a new e-mail address must be used. If an e-mail address that has been used previously is entered, you will receive an error message. Once you click on “Update Account” a message will display indicating that your Profile was updated successfully.

When updating your profile, a password must be entered. You can use a prior password, or the password can be reset. Enter your password and confirm your password and click on *Update Account*. If the password does not match you will receive an error message.

ACCOUNT

- Password must be 8-20 characters, with at least 1 number, 1 upper case letter, 1 lower case letter and 1 special symbol
- Re-enter Password must be 8-20 characters, with at least 1 number, 1 upper case letter, 1 lower case letter and 1 special symbol ("@#%&+=")
- Please correct the data

Account Information

Personal Information

First Name
MY

Last Name
TEST

Challenge Question
question

Challenge Answer
answer

The e-mail address you provide here will be used each year you apply for ISAC-administered financial aid programs, and to access your application in the future. Make sure to provide a personal, permanent e-mail address (such as gmail, yahoo or hotmail) rather than a school-provided e-mail address that will change when you change schools.

E-mail
kdtest5@isac.org

Confirm E-mail
kdtest5@isac.org

Password

Confirm Password

Cancel

UPDATE ACCOUNT

ACCOUNT

- E-mail already exist
- Update failed please try again later

Account Information

Personal Information

First Name
LOGIN

Last Name
TEST

Challenge Question
question

Challenge Answer
answer

The e-mail address you provide here will be used each year you apply for ISAC-administered financial aid programs, and to access your application in the future. Make sure to provide a personal, permanent e-mail address (such as gmail, yahoo or hotmail) rather than a school-provided e-mail address that will change when you change schools.

E-mail
kdtest2@isac.org

ACCOUNT

- Re-enter password doesn't match password
- Please correct the data

Account Information

Personal Information

First Name
LOGIN

Last Name
TEST

Challenge Question
question

Challenge Answer
answer

The e-mail address you provide here will be used each year you apply for ISAC-administered financial aid programs, and to access your application in the future. Make sure to provide a personal, permanent e-mail address (such as gmail, yahoo or hotmail) rather than a school-provided e-mail address that will change when you change schools.

E-mail
kdtest2@isac.org

Confirm E-mail
kdtest2@isac.org

When logged in to the Application, you may also navigate to your Student Profile Account by clicking on the Update Profile link at the top of screen.



Chapter 2

U.S. Citizenship & Eligible Noncitizens

A student has to be a U.S. citizen, a citizen of the Freely Associated States, or an eligible noncitizen to be potentially eligible for federal student aid. In this chapter we describe how the student's FAFSA information is matched with other agencies to determine citizenship status. We also describe the immigration documents that you may need to collect to ensure the student's eligibility.

U.S. Citizenship and Eligible Categories

A student must be one of the following to be eligible to receive federal student aid:

- **A U.S. citizen or national;**
- **A citizen of the Freely Associated States: the Federated States of Micronesia and the Republics of Palau and the Marshall Islands.** (These students can only receive aid from some of the FSA programs and do not have an A-number/ARN, see "Citizens of the Freely Associated States" section later in this chapter); or
- **A U.S. permanent resident or other eligible noncitizen.**

The Department of Education (The Department) matches all applications with the Social Security Administration (SSA) on U.S. citizenship status. If the status cannot be confirmed, the student must provide documents proving U.S. citizenship, citizenship of the Freely Associated States, or eligible non-citizen status in order to be potentially eligible for Title IV aid. If the student provides an alien registration number (ARN) on the FAFSA, their record is also sent to DHS to check noncitizen immigration status. The results of both matches appear on the Institutional Student Information Report (ISIR), and a failed match with either agency will produce a "C code" on the student's ISIR.

A student's U.S. citizenship (or eligible noncitizen) status only needs to be checked once for the award year; if the status is eligible at that time, it remains so for the rest of the award year (with the exception of parolees; see the "Third-Step Verification" section below).

If a parent wants to take out a PLUS loan for a dependent undergraduate student, both the parent and the student must be a U.S. citizen, national or eligible noncitizen.

U.S. citizenship

A person is a U.S. citizen by birth or by naturalization or by operation of law. Persons (except for the children of foreign diplomatic staff) born in the 50 states, the District of Columbia, and, in most cases, Puerto Rico, the U.S. Virgin Islands, Guam, and the Northern Mariana Islands are U.S. citizens, as are most persons born abroad to parents (or a parent) who are citizens. All U.S. citizens are considered U.S. nationals, but not all nationals are citizens. Persons who are not U.S. citizens, but were born in American Samoa, Swains Island, or the U.S. Minor Outlying Islands are not U.S. citizens but **are** U.S. nationals, and therefore may also receive Title IV funds.

Child Citizenship Act (CCA)

The CCA became effective on February 27, 2001. As of that date, foreign born children who are not U.S. citizens at birth become citizens once these conditions are met:

- At least one parent (biological or adoptive) is a U.S. citizen;
- the children live in the legal and physical custody of that parent;
- they are under 18 years of age; and
- they are admitted as immigrants for lawful permanent residence.

Children newly entering the country who are adopted abroad prior to the issuance of their IR-3 visa (for orphans) or IH-3 visa (for children from Hague Convention countries) become citizens upon arrival. They should receive a Certificate of Citizenship within 45 days instead of receiving a permanent resident card and then filing Form N-600 to request a

certificate.

Children who are adopted after being admitted to the U.S. with an IR-4 visa (for orphans) or IH-4 visa (for children from Hague Convention countries) become citizens once their adoption is full and final. Parents of these and other children who do not automatically receive a certificate of citizenship can get one by filing Form N-600. For more information, contact the USCIS, visit the website at www.uscis.gov, or see the State Department's inter country adoption website at <http://adoption.state.gov/>.

If a student who falls under this category fails the citizenship match, the student would need to provide acceptable proof of citizenship by providing documents such as those listed below under the U.S. citizenship documentation section.

Citizenship

HEA Sec. 484(a)(5), [34 CFR 668.32\(d\)](#), [34 CFR 668.33](#), and Subpart I of Part 668.

U.S. Citizenship Match With the SSA

All applications are matched with SSA records to verify U.S. citizenship status, name, date of birth, and Social Security number (SSN) (see *Chapter 4*). The Central Processing System (CPS) will reject the application for insufficient information if name, date of birth or SSN is not provided. The student's match result is reported in the "SSA Citizenship" field on the SAR, and on the Match Flags section of the SAR and ISIR. If the student leaves the citizenship question on the FAFSA blank, the CPS will still attempt the citizenship match with the SSA. If there is a complete match with the student's SSN, name, date of birth, and U.S. citizenship, the CPS will report the student to be a U.S. citizen.

- **Successful match.** The SAR and ISIR will have a match flag (but no comment) indicating that the student's U.S. citizenship status was confirmed.
- **Data doesn't match.** If the student's SSN, name, or date of birth doesn't match SSA records, his/her U.S. citizenship status can't be confirmed and a C code and a comment will appear on the output document (SAR or ISIR). If the student misreported their SSN, name, or date of birth (see Chapter 4 for more on SSN match problems), they should correct the appropriate field and re-submit it. The CPS will perform the match again, and you must see if the new ISIR confirms the student's U.S. citizenship status; if it does, the C code will no longer appear.
- **U.S. citizenship not confirmed.** The SAR and ISIR will include a C code and a comment (**code 146**) explaining that the SSA was unable to confirm the student is a U.S. citizen and that they need to provide their financial aid office with documents proving U.S. citizenship (see below). If the student provides eligible noncitizen documentation, you or the student must make a correction by entering his/her Alien Registration Number (ARN) on the ISIR (Question 15), and changing his/her citizenship status to "No, but I am an eligible noncitizen" (Question 14). If you are making the correction, also click "yes" on the drop-down box in the "Resend Record to Matches" field before clicking the "submit" button. CPS will attempt a match with DHS records to confirm the student's immigration status.

Note that U.S. citizens born abroad might fail the citizenship check, unless they have updated their citizenship information with SSA (see "Updating status for U.S. citizens born abroad" later in this chapter).

U.S. citizenship documentation

If a student must prove their status as a U.S. citizen or national, only certain types of documentation are acceptable. The Department doesn't specify all of the **acceptable** documents, but here are some documents you might choose to use to prove U.S. citizenship:

- **A Certificate of Naturalization (N-550 or N-570)** issued by USCIS (or, prior to 1991, a federal or state court), or through administrative naturalization after December 1990 to those who are individually naturalized. You must copy this document for the student's file and tell the student to update their status with DHS, see <https://uscis.gov/about-us/contact-us>.

- **A Certificate of Citizenship (N-560 or N-561)** is issued by USCIS to individuals who derive U.S. citizenship through a parent.
- **A copy of the student’s birth certificate** showing that the student was born in the U.S., which includes Puerto Rico (on or after January 13, 1941), Guam, the U.S. Virgin Islands, American Samoa, Swains Island, or the Northern Mariana Islands, unless the person was born to foreign diplomats residing in the United States. If a student has a birth certificate from a U.S. jurisdiction showing that the student was born abroad (i.e., not in the U.S. or its territories), that birth certificate is not acceptable documentation. See below for acceptable State Department documentation.
- **A U.S. passport**, current or expired, (except “limited” passports, which are typically issued for short periods such as a year and which don’t receive as much scrutiny as a regular passport when applying). In the case of nationals who are not U.S. citizens, the passport will be stamped “Noncitizen National” (keeping in mind that nationals are potentially eligible for Title IV aid). Five-year-duration U.S. passports (commonly issued to younger students) are considered acceptable documentation, and are not considered “limited”. Passport cards are also acceptable; however, one-year-duration U.S. passports are NOT acceptable documentation.
- **A wallet-sized passport card**, issued by the State Department, is a fully valid attestation of the U.S. citizenship and identity of the bearer, but can only be used for land and sea travel between the U.S. and Canada, Mexico, the Caribbean, and Bermuda.
- **A copy of Form FS-240 (Consular Report of Birth Abroad), FS545 (Certificate of Birth Issued by a Foreign Service Post), or DS1350 (Certification of Report of Birth)**. These are State Department documents.

Before you can disburse aid, the student must present documentation that verifies that they are a U.S. citizen. If the documents indicate that the student is a U.S. citizen or national, you may award and disburse aid to the student and the C-code may remain on the student’s ISIR. Keep a copy of the documentation in the student’s file, even though older versions of the Certificate of Citizenship and of the Certificate of Naturalization instruct the holder not to photocopy them. Citizenship documentation must be kept in the student’s file but does not need to be verified by any outside agency. Handling of documents for eligible noncitizens differs, and is discussed later in this chapter. The student can also contact the Social Security Administration to update the student’s record. This updating is not required to receive aid, but may prevent issues with SSA matching in the future.

At your school’s discretion, you may permit U.S. citizen and U.S. national students to photocopy, scan, or otherwise image their citizenship documents, and submit either electronic images or paper copies of the same to the school’s financial aid office for the purpose of determining their eligibility for Title IV funds. For more information, see [DCL GEN-15-18](#).

Updating status for U.S. citizens born abroad

Students born abroad to U.S. citizen parents are U.S. citizens if they meet certain requirements, and their status is usually noted in the SSA’s database when they receive an SSN. But occasionally, a student may not have provided sufficient proof of U.S. citizenship to SSA in order for the record to be updated. Therefore, these students will fail the U.S. citizenship match even if they have an SSN. If this occurs, the student must provide the school proof of U.S. citizenship as outlined below. The student should contact the SSA to have their record corrected, however, this update is not required to receive aid.

Such students can document U.S. citizenship by providing a **“Consular Report of Birth Abroad” (Form FS-240**, which is *proof* of U.S. citizenship), a **“Certification of Report of Birth” (Form DS-1350**, which is *evidence* of U.S. citizenship and equivalent to a birth certificate), or a **Certificate of Citizenship** issued by USCIS. The DS-1350 is no longer issued, but is still accepted as documentation of U.S. citizenship. If the birth of the student was registered with the American consulate or embassy in a foreign country before they turn 18, they can request the FS-240 or Certificate of Citizenship by sending a written, notarized request to the U.S. Department of State’s Passport Vital Records Section. The State Department does not reissue new DS-1350s. If the student had a DS-1350 and lost it, or never received a FS-240 or Certificate of Citizenship before turning 18, the student may apply for a Certificate of Citizenship using form N-600 at the State Department webpage: <https://www.uscis.gov/n-600>.

For pictures of the U.S. citizen documents listed above, see the end of this chapter.

Passport cards & passports

A student may apply for a U.S. passport card, which may be considered acceptable documentation of U.S. citizenship, at the U.S. State Department website: <https://travel.state.gov/content/travel/en/passports/apply-renew-passport/card.html>. For more detail, see [22 CFR 51.4\(b\)\(2\)](#).

Example: citizenship not confirmed

Anthony is a U.S. citizen, but SSA doesn't confirm his U.S. citizenship status. The aid administrator asks him to submit documentation of his status. Anthony first submits a Social Security card, but the administrator explains that the card doesn't document his status because noncitizens can have Social Security cards. Anthony then brings in his Certificate of Naturalization. The administrator makes a copy of the certificate for his file and tells Anthony his citizenship has been documented. She also advises Anthony to have the SSA correct its database so that he won't have this problem again.

Suspect documents

If you are able to discern that a document is fraudulent, you must deny the student Title IV aid. If the student submits conflicting information regarding immigration status on the FAFSA, you must resolve any discrepancies before disbursing Title IV aid. Report altered or misreported information to the Department's Office of Inspector General at 1-800-MIS-USED or the OIG's website at: www2.ed.gov/about/offices/list/oig/index.html.

Mandatory name changes

Whenever a student legally changes their name because of marriage, divorce, court order or any other reason, they must tell the Social Security Administration so they can get a corrected card and have correct SSN matches in the future. The student must bring the appropriate documents to prove the change to their local SSA office. See <https://secure.ssa.gov> for more information.

Parent signature on certificate

Because documents such as a certificate of citizenship can go to minors, they may be signed by a parent or guardian instead of the minor child. This does not affect the legitimacy of the document.

Citizens of the Freely Associated States

The Compact of Free Association (P.L. 99-239) created three political entities from the former Trust Territory of the Pacific Islands. Two of these entities, the Marshall Islands and the Federated States of Micronesia, voted in 1986 to end political ties with the U.S. The third entity, Palau, voted to ratify the compact in 1994; its independence was effective October 1, 1994. These three entities are the Freely Associated States. See [34 CFR 600.2](#).

Students who are citizens of the Freely Associated States—the Federated States of Micronesia and the Republics of Palau and the Marshall Islands—are eligible for Pell Grants (citizens of Palau are also eligible for FWS and FSEOG; see below) but are not eligible for Title IV loans. These students should have a passport from the Freely Associated States or an I-94.

The student should indicate on the FAFSA that he/she is an eligible noncitizen and leave the ARN item blank. If the student doesn't have an SSN, he/she enters 666 and ED will give him/her a number to use, or if he/she was given a number in the previous year, he/she must continue to use the same ED-assigned pseudo-SSN due to Pell Lifetime Eligibility Used (LEU) rules (see the November 20, 2013 Electronic Announcement for more details).

Because he/she isn't providing an ARN, the student's application won't go through the DHS match. Do not complete a third step verification for these students—they will fail the match. Instead, request documentation of his/her Freely Associated States citizenship. Once you have received the student's document establishing his/her status, as a citizen of the Freely Associated States, make a copy of the document and place it in the student's file. You can reuse the original document in future years if it hasn't expired.

No FSEOG and FWS/Compact Amendments Act

The Compact of Free Association Amendments Act of 2003, or the Compact Amendments Act, eliminated eligibility for citizens of the Republic of the Marshall Islands (RMI) and the Federated States of Micronesia (FSM) for FSEOG and FWS

funds. To mitigate this loss, the Compact Amendments Act authorizes Supplemental Education Grants (SEGs) that are awarded to the FSM and RMI. For more information, students of the FSM and RMI should contact their local education authority. Also, under the Compact Amendments Act and the Palau Compact Review Agreement, students who are citizens of the Republic of Palau continue to be eligible for FWS and FSEOG funds through the 2022-23 award year.

Eligible Noncitizen Match With DHS

The DHS assigns to all legal aliens an Alien Registration Number (ARN), which FSA uses to identify which applications must be sent to DHS for immigration status verification. **If the applicant indicates on the FAFSA that he/she is an eligible noncitizen and provides an ARN, identifying information is sent to the DHS for eligible noncitizen matching.**

The results of the match are shown by a match flag in the “FAA Information” section of the output document, under the headings “DHS Match Flag,” “DHS Sec. Conf. Flag” (Secondary Confirmation Flag), and “DHS Verification Number” on the ISIR and SAR. There will also be a comment about the results on the output document.

Because all applications are matched with the SSA, an application with an ARN will be matched with both DHS and SSA records. When results are received from both matches, a positive SSA match will indicate that the student is a U.S. citizen. If the SSA match is negative, the DHS match flag will determine the student’s eligible noncitizen status.

- **Successful match.** (Y Flag) If the match confirms the student’s immigration status as an eligible one, he/she can receive aid if the other eligibility criteria are also met. **Comment code 143** will appear on the SAR and ISIR, and the successful match results are documentation of the student’s eligibility. Of course, if you have other information about his/her status that seems to contradict the successful match result, you must resolve the conflict before paying the student (see “Conflicting Information” in *Chapter 1*) by going through the third-step verification process.
- **Record was not sent to DHS due to data entry errors.** (Blank flag) The match won’t be attempted if the student left the citizenship question blank (**code 068**), if the student said they were an eligible noncitizen but provided either no ARN or an illegible or invalid one (**code 142**), or if they changed their response to the citizenship question or changed his/her ARN after previous verification by the DHS (**code 141**). Instead, the student will receive a C code and a comment explaining the problem and directing them to provide the school with his/her most recent immigration documentation to support their eligibility. Compare the student’s immigration document with the SAR/ISIR to determine the appropriate resolution action. If you or the student corrects the ARN and resubmits it so that the match can be conducted, and his/her eligibility is confirmed as an eligible noncitizen, the C code will not appear on the new ISIR. To match the corrected ISIR with DHS, click “yes” on the drop-down box in the “Resend Record to Matches” field before submitting the correction. If the student’s eligibility is not confirmed, (**match flag = N**), check their DHS secondary Confirmation Flag to determine how to proceed.
- **Student’s noncitizen status has not yet been confirmed.** _ secondary confirmation. The SAR and ISIR will have comment **code 144** and a DHS match flag of “N” (indicating that the procedure is still in process). Within three to five business days, the CPS should generate a SAR and ISIR indicating the result in the “DHS Sec. Conf.” Flag field. The “DHS second-step verification match flags...” subsection below explains each flag, its translation and how to proceed.

A correction to the student’s name, date of birth, or ARN made while the DHS is conducting the automated secondary confirmation may start the process over, i.e., the correction may be sent through primary confirmation. Though unlikely, if the new primary confirmation match yields a “Y,” the transaction can be used to award aid. The new transaction may have a new DHS verification number assigned. A correction made to a transaction that contains secondary confirmation results of “Y” or “C” (or a transaction with a primary confirmation result of “Y”) will not be sent through the DHS match again. Otherwise, the record will be re-sent for matching.

DHS second-step verification match flags and comment codes

- Y, 120: Student’s eligibility confirmed. You can process his/her aid.
- C, 105: Student’s eligible noncitizen status has not yet been verified. You must wait 10 business days for another ISIR with an updated match result. If there is no update, begin the third-step verification process.
- N, 046: The student’s immigration status was not confirmed. The school must now perform third-step verification.
- X, 109: The DHS did not have enough information to determine the student’s status. The school begins third-step

verification.

Example of eligible noncitizen status not confirmed

On his original application, Theo didn't give his ARN and reported that he was a citizen. When the SSA didn't confirm this, Theo told the aid administrator at Fowler University that he was a permanent resident. He added his ARN and changed his citizenship status to eligible noncitizen, but SAVE didn't confirm his status as an eligible noncitizen. He explained to the aid administrator that he had applied for permanent resident status but didn't have documentation yet. The aid administrator told him that when he received documentation that his application was approved, he should bring it to Fowler so that it could be submitted to the USCIS for confirmation. The aid administrator told him to bring any information supporting his current immigration status to Fowler so that it could be submitted to the USCIS for confirmation. Depending on the documentation Theo provides, it's possible he will be considered an eligible noncitizen in a class other than permanent resident.

DHS verification number on the ISIR

When a record is processed through the CPS match with DHS, a 15-digit verification number is assigned to the student and printed in the "FAA Information" section of the SAR and ISIR. This 15-digit number is needed to access the student's SAVE record, and to submit a third-step verification request through SAVE.

ARN corrections and additions to the FAFSA

- **If the citizenship question is blank but there is an ARN**, the CPS will send the record to DHS for matching.
- **If both the citizenship question and the ARN are blank**, the record will not be sent to DHS. The output document will explain that SSA was unable to confirm that the student is a U.S. citizen. The student must submit a correction to the citizenship status and ARN if he/she is an eligible noncitizen.
- **If U.S. citizen or national is selected, but the student provides an eligible noncitizen document**, correct question 14 on the ISIR to "eligible noncitizen" and enter the ARN in question 15 and click "yes" on the drop-down box in the "Resend Record to Matches" field. This correction will tell CPS to send the record to the DHS Primary match (for the first time). Ignore comment code 146 from SSA on the current ISIR. Wait for the DHS Match flags on the student's next ISIR to determine if the student is an eligible noncitizen or if a third-step verification is necessary.
- **If the ARN on the ISIR does not match the ARN on the student's immigration document**, correct the ARN in field 15 and click "yes" on the drop-down box in the "Resend Record to Matches" field. This will send the corrected record (which DHS considers a new record because of the new ARN) to the DHS Primary match. Ignore DHS comment codes **046**, **105**, and **109** on the current ISIR. Do not complete third-step verification unless the DHS Match flags on the resulting ISIR indicate that third-step verification is necessary. For more detail on these codes, see the [2022-23 SAR Comment Code and Text](#) guide on FSA Partner Connect.

Conditions requiring secondary confirmation

[34 CFR 668.133\(a\)](#)

School policies and procedures on secondary confirmation

[34 CFR 668.134-135](#)

If the student didn't pass secondary confirmation or if you have conflicting information about his/her immigration status after receiving a primary or secondary match result, you must review the record for third-step verification.

Third-step verification preparation

1. Request the student's most current, unexpired immigration document. When it is submitted, make a copy of it.
2. Carefully review the student's immigration documentation against the status and document descriptions below.
3. Determine whether the student's immigration documentation supports eligibility for Title IV aid. If it does not support an eligible status, you can tell the student that he/she is not eligible now, but may be eligible if/when he/she provides eligible noncitizen documentation. You should not complete third-step verification for this student.

For more on using the SAVE system to complete third-step verification, see the section titled "Using the SAVE System for third-step verification" later in this chapter.

Eligible Noncitizens and Documentation

Certain non-U.S. citizens may be eligible for Title IV aid. The following types of "eligible noncitizens" are among the classes of persons who may be eligible (see bulleted list below).

For classes of eligible noncitizens other than permanent residents, evidence of their status is typically on the **I-94**, but other documentation may also be acceptable. Customs and Border Protection (CBP) no longer issues a paper I-94 form, with the exception of asylees and certain parolees. In September 2015, CBP automated the refugee admission process. Refugees will no longer receive a paper form I-94, but will have access to an electronic form. Students without paper I-94 documentation may have their status confirmed by the electronic I-94 printout and/or a CBP stamp, showing class of admission and date admitted or paroled in their passport to confirm this status.

Form I-797 is USCIS's formal communication with customers, and is issued when an application or petition is received or approved or to confer an immigration benefit.

Only when students fail the citizenship match or have conflicting information must you perform third-step verification using the SAVE system to confirm that their documentation supports one of the following noncitizen status categories:

- **Lawful permanent residents (LPRs)** are noncitizens who are legally permitted to live and work in the U.S. permanently. The standard document is the **Permanent Resident Card (Form I-551 since 1997) or Resident Alien Card (Form I-551 before 1997)**. Both forms are referred to colloquially as "green cards," though they have changed colors over the years. Possessors of the older **Alien Registration Receipt Card (Form I-151**, issued prior to June 1978) should have replaced it with a newer card, but for receiving Title IV funds it is acceptable as evidence of permanent residence. In general, students whose LPR card has expired may still be considered lawful permanent residents for FSA eligibility purposes; therefore, if they submit expired documentation, submit it to SAVE and base eligibility on the response.

Permanent residents may also present an **Arrival/Departure Record (Form I-94)** or the **Departure Record (Form I-94A)**, with the endorsement "Processed for I-551. Temporary Evidence of Lawful Admission for Permanent Residence. Valid until _____. Employment Authorized." This is used at land border ports of entry. If available, an I-551 (also known as a "green card") is preferable to establish LPR status. The form will have an ARN annotated on it and is acceptable if the expiration date has not passed.

The U.S. Department of State issues a **machine readable immigrant visa (MRIV)** in the holder's passport. The MRIV will have a U.S. CBP inspector admission stamp, and the statement "UPON ENDORSEMENT SERVES AS TEMPORARY I-551 EVIDENCING PERMANENT RESIDENCE FOR 1 YEAR" will appear directly above the machine readable section. An MRIV with this statement, contained in an unexpired foreign passport and endorsed with the admission stamp, constitutes a temporary I-551, valid for one year from the date of endorsement on the stamp.

The USCIS issues the **U.S. Travel Document** (mint green cover), which contains the Reentry Permit (**Form I-327**) and the Refugee Travel Document (**Form I-571**). It is used by lawful permanent residents, as well as refugees and asylees, and is annotated with "Permit to Reenter Form I-327 (Rev. 9-2-03)."

If the student has an **I-551 with a baby picture**, they should update the I-551 with the USCIS. Permanent residents are expected to get a new picture and be fingerprinted at the age of 14. But you can submit the documents to USCIS

and pay a student who has an I-551 with a baby picture as long as you can confirm that it belongs to the student. You can do this by comparing the I-551 to a current photo ID that has the student's name, date of birth, and signature. The current ID must also be consistent with any identifying information in the student's file.

A student who has an approved application for permanent residence on file with the USCIS and who is waiting for a permanent resident card should have an **I-797, Notice of Action from USCIS** with "Notice Type: Approval Notice," as well as an alien number, which will give notice of current status. Note that an **application** for permanent resident status alone is not sufficient for determining eligibility for Title IV funds.

If a person is applying to suspend deportation, they must request a hearing before an immigration law judge who will render an oral or written decision. If that is favorable, the USCIS will give the applicant a **Form I-551**, which will certify lawful permanent resident status. There is no special category for persons who have been granted suspensions of deportation.

Some applicants from Afghanistan may be eligible as **Afghan Special Immigrant Lawful Permanent Residents (SI LPRs)**. These applicants may have Machine Readable Immigrant Visas (MRIVs) and/or foreign passports with a DHS, U.S. Customs and Border Protection (CBP) stamp admitting them with an SQ1, SQ2, or SQ3 Class of Admission (COA). Others may have a temporary Form I-551 stamp in their passport or on a Form I-94. Others may have a Permanent Resident Card, whose expiration date may be extended by a Form I-797 Notice of Action. Eligible SI LPRs will receive the "Lawful Permanent Resident" response in SAVE. Note that some SI LPRs may not have a physical immigrant visa in their passport and may not have a temporary Form I-551 stamp. For more details, see DCL [GEN-22-08](#).

- **Conditional resident aliens** are eligible for aid if their documentation has not expired. They may have a valid **I-551, I-94, I-94A, or a passport with an MRIV** bearing the statement, "Upon endorsement serves as temporary I-551 evidencing permanent residence for 1 year.

The Marriage Fraud Amendments established a two-year conditional permanent resident status for alien spouses of U.S. citizens or legal immigrants whose marriage took place less than two years before the spouse applied for permanent resident status. This status may also apply to any of the spouse's children who are aliens.

A **Form I-551** of a conditional permanent resident alien is the same I-551 that is issued to regular permanent residents, except that the card for a conditional permanent resident expires in two years, as opposed to 10 years for the regular card. A conditional permanent resident must file a petition for removal of this restriction in the 90 days before the end of the two years. The USCIS will review the petition and, if the result of the review is satisfactory, drop the restriction and issue new documents.

Some applicants from Afghanistan may be eligible as **Afghan Special Immigrant Conditional Permanent Residents (SI CPRs)**. These applicants may have a foreign passport with MRIVs and a DHS, CBP stamp admitting them with a CQ1, CQ2, or CQ3 Class of Admission (COA). These applicants may also have a temporary Form I-551 stamp in their foreign passport or on a Form I-94. Others may have a Permanent Resident Card. Eligible SI CPRs will receive the "Conditional Resident" response in SAVE. For more details, see DCL [GEN-22-08](#).

- **Conditional entrants** are refugees who entered the U.S. under the seventh preference category of P.L. 89-236 or whose status was adjusted to lawful permanent resident alien under that category. Students may have an **I-94** with a stamp displaying "**Section 203(a)(7)**" and indicating that the person was admitted to the U.S. as a conditional entrant. **Because DHS stopped using this category after enacting the Refugee Act on March 31, 1980, you should not disburse Title IV funds if the student has an I-94 with conditional entrant status granted after that date.**

The stamps mentioned use blue security ink. The stamp contains three codes: the first is a two-digit code to the left of the date that designates the field office with jurisdiction over the port of entry. On most stamps, this code will be two numbers and no letters. Letters are currently only used on HQ stamps. The three-letter code located under the word "ADMITTED" shows the port of entry. The third code, to the right of the date, is the unique four-digit number. When referring to a particular stamp, the port of entry code and the stamp's unique number should be used.

The endorsement or stamp can be placed anywhere on the I-94. If the original stamp does not copy well due to the ink color, you should replicate it by hand on the photocopy. Because CBP offices don't have uniform procedures or stamps, you should contact the local office with questions regarding acceptable immigration documents.

- **Refugee** status continues unless revoked by DHS. Refugees are required to apply for Lawful Permanent Residency (LPR) status after one year, and continue to be refugees even after they are granted LPR status. In September 2015, CBP automated the refugee process. A refugee will have an electronic **I-94** showing "RE" as the class of admission and "DS" as the "admit until" date. The **refugee travel letter** provided by the Department of State will be

annotated with a stamp showing admission under Section 207 of the Immigration and Nationality Act (INA). While the form is now automated, a refugee may be in possession of an older paper I-94 or I-94A form or be provided a paper form upon request. The paper form I-94 or **I-94A** is annotated with a stamp showing admission under Section 207 of the Immigration and Nationality Act (INA). They may also have the old **Refugee Travel Document (Form I-571)** or the newer **U.S. Travel Document** annotated with “Refugee Travel Document Form I-571 (Rev. 9-2-03).”

- **Persons granted asylum** can apply for permanent residence after one year. Asylee status continues unless revoked by DHS or until permanent resident status is granted. Asylees will have an I-94 or I-94A with a stamp showing admission under Section 208 of the INA. They may also have the same travel documents described for refugees. Asylees who leave the U.S. for an extended amount of time without USCIS approval forfeit their current immigration status, therefore it may be difficult for them to be considered an eligible non-citizen for FSA purposes.
- **Persons paroled into the U.S. for at least one year** must provide documentation of their parole status (such as an I-94) and it must have a stamp indicating that the student has been paroled into the U.S. for at least one year, with a date that has not expired (Title IV funds cannot be disbursed after the document has expired). They also must provide evidence (such as having filed an Application to Register Permanent Residence or Adjust Status [**I-485**] or being the named alien relative from a petitioner, [**I-130**]) from the DHS that they are in the U.S. for other than a temporary purpose and intend to become a citizen or permanent resident. DHS will usually respond to the filing of an I-485 with an I-797 and a parolee must provide this I-797C or any other immigration document from DHS showing the student is in the U.S. for other than a temporary purpose and intends to become a citizen or LPR.

If the student does not submit an I-797C, send his/her alternative documentation to SAVE and ensure that the SAVE response is “Parolee-Expires” or “Parolee-Indefinite” and that the Pending Applications or DHS Comments sections indicate one of the documents mentioned above. (Form I-485 is an application for Lawful Permanent Resident status). Note that one particular type of parolees, Advance parolees, are never considered potentially eligible for Title IV aid.

- **Ukrainian citizens and nationals** (and persons who last habitually resided in Ukraine) paroled into the United States between February 24, 2022 and September 30, 2023 are, under Section 401 of the Additional Ukraine Supplemental Appropriations Act, 2022, enacted May 21, 2022, eligible for entitlement programs and other benefits available to refugees admitted under section 207 of the Immigration and Nationality Act (8 U.S.C. § 1157) for the term of parole granted, unless the parole has been terminated by the Secretary of Homeland Security.

In addition, Ukrainian citizens and nationals (and persons who last habitually resided in Ukraine) paroled into the United States after September 30, 2023, are eligible for these benefits if they are the spouse or child of a Ukrainian paroled between February 24, 2022, and September 30, 2023, or the parent or legal guardian of an unaccompanied noncitizen child who was paroled between February 24, 2022, and September 30, 2023. The spouse, child, parent, legal guardian, or primary caregiver are eligible for these benefits for the term of parole granted, unless the parole has been terminated by the Secretary of Homeland Security. Note that this additional eligibility for spouses and children begins after the end of the 2022-23 award year.

For additional information, please see the Department of Homeland Security’s [Uniting for Ukraine](#) webpage and [Fact Sheet](#).

Ukrainian citizens paroled under the Uniting for Ukraine (U4U) process can obtain a copy of their electronic Form I-94, Arrival/Departure Record, from the [U.S. Customs and Border Protection website](#). This Form I-94 record will include a “UHP” class of admission (COA). Ukrainian citizens paroled into the United States under Uniting for Ukraine may also have one or more of the following:

- Paper Form I-94 with a UHP COA;
- Foreign passport with parole stamp that includes a UHP COA; or
- Form I-766, Employment Authorization Document (EAD), with a “C11” category, if they have applied for and received one.

Ukrainian citizens and nationals paroled into the United States outside of the Uniting for Ukraine process may also obtain, or may have, the same documentation as those paroled under Uniting for Ukraine, but with a general parole COA, such as “DT” or “PAR” listed in their Form I-94, Arrival/Departure Record, and/or a parole stamp in their foreign passport. The “DT” COA indicates parole authorized by U.S. Customs and Border Protection District Office or Port of Entry. The “PAR” COA indicates parole authorized by USCIS.

If third-step verification is required, the financial aid office must ensure they provide one of the documents noted above as part of the third-step verification request. If SAVE is able to verify that the applicant is a parolee, SAVE will

provide a “Parolee-Expires” response and the period of parole. If there is a federal immigration record reflecting Ukrainian citizenship, the SAVE response will also state that the financial aid applicant is a Ukrainian citizen.

Unlike other Parolee applicants, eligible beneficiaries paroled into the United States from Ukraine are not required to have been paroled into the U.S. for at least one year (although they generally have been), nor are they required to have additional documentation (such as a Form I-797C, Notice of Action, indicating receipt of a Form I-485 Application to Register Permanent Residence or Adjust Status) in order to show that they are “in the U.S. for other than a temporary purpose with intent to become a U.S. Citizen or Permanent Resident” (which is a requirement under Section 484 of the HEA).

Ukrainian citizens and nationals paroled into the United States outside of the applicable timeframes will be required to comply with the standard parolee procedures as outlined in the bullet “Persons paroled into the U.S. at least one year” above.

Please note that some Ukrainian citizens and nationals may have other immigration categories that make them eligible for Title IV student aid, such as Refugee or Asylum. These applicants can also have their immigration status/category verified through SAVE.

- **Afghan citizens and nationals paroled into the U.S. between July 31, 2021 and September 30, 2022** may be eligible as Afghan Special Immigrant Parolees or Non-Special Immigrant Afghan Parolees. SI Parolees may have a separate Form I-94 with the following notation:

Special Immigrant Status (SQ/SI) Parolee
Sec 602(b)(1) AAPA / Sec 1059(a) NDAA 2006
Date ___ USCIS officer: _____

SI Parolees may also have a Form I-766, Employment Authorization Document (EAD), with a C11 parolee category. SI Parolees will receive the “Parolee-Expires” or “Parolee-Indefinite” response in SAVE, with SQ4 or SQ5 as the Class of Admission (COA).

Other applicants from Afghanistan may be eligible as Non-Special Immigrant Afghan Parolees. These students may have a Form I-766, Employment Authorization Document (EAD), with a C11 category or a CBP “PAROLED” stamp in their passport. Some of these passports may have an “OAR” notation in the parole stamp. DHS recently began using this code to help distinguish these Afghans from other parolees. Non-SI Afghan Parolees will receive the “Parolee-Expires” or “Parolee-Indefinite” response in SAVE, with OAR, PAR, or DT as the Class of Admission (COA).

Unlike other Parolee applicants, SI Afghan Parolees and Non-SI Afghan Parolees are not required to have been paroled into the U.S. for at least one year (although they generally have been), nor are they required to have additional documentation in order to show that they are “in the U.S. for other than a temporary purpose with intent to become a U.S. citizen or Permanent Resident.” This flexibility is a result of the Afghan Supplemental Appropriations Act and only applies to Afghans paroled between July 31, 2021 and September 30, 2022. This flexibility lasts until March 31, 2023, or the term of parole granted, whichever is later, unless the parole is terminated by the Secretary of Homeland Security. After that time, the Afghan arrival will be required to comply with the standard parolee requirements. For more details, see DCL [GEN-22-08](#).

- **Cuban-Haitian Entrant** (CHE) as defined by Section 501(e) of the Refugee Education Assistance Act of 1980. All Cuban-Haitian entrants are potentially eligible for Federal Student Aid. Note that certain documents showing that the holder is a Cuban-Haitian entrant continue to convey CHE status even if the expiration date has passed. Please see Information for SAVE Users: Cuban-Haitian Entrants for examples of documentation, SAVE verification procedures, and other information regarding CHEs. If you are not sure whether documentation establishes that someone is a CHE, submit it as part of a third-step verification request following the instructions in the SAVE CHE information sheet. The SAVE response will let you know whether the submitted information and documentation is sufficient to verify that the student is a CHE. **Remember to click on the Cuban/Haitian Entrant Button to verify CHE status. DHS will not verify this status if you do not click on the button.**
- **Victims of human trafficking** have the same eligibility for federal benefits as refugees under the Victims of Trafficking and Violence Protection Act, though the Department of Health and Human Services (HHS), rather than the DHS, is responsible for certifying this status. Because of this, these students will not pass the DHS match, and the normal paper third-step confirmation does not apply. These individuals may have an **I-94 with a T1, T2, T3, or T COA code** for principal, spouse, child, or parent, respectively. You must instead review the student’s certification or

eligibility letter from the HHS and call the Office on Trafficking in Persons at 1-866-401-5510, as noted on the letter, to verify its validity and confirm that the eligibility has not expired. You must note the date, time, and results of the call and retain a copy of the letter. If the student applies for federal student aid in a subsequent year at your school, you must call again to ensure that the student's status is still in force.

The spouse, child, or parent of a trafficking victim might be eligible for aid. They will not have a certification letter but will have a **T-visa (e.g., T2 or T3)**. They will also likely fail the DHS match; if so, you must call the same office as noted above, verify the validity of the T-visa as well as the victim's certification letter, note the time and results, and save a copy of both documents.

Victims of human trafficking

DCL GEN-06-09

- **Battered immigrants-qualified aliens** are victims of domestic violence by their U.S. citizen or lawful permanent resident (LPR) spouses or parents. They may, with their designated children, be eligible under the **Violence Against Women Act (VAWA)** for federal public benefits, including federal student aid. Note that both men and women may be approved as victims under VAWA.

These applicants can indicate on the FAFSA that they are eligible noncitizens, though they will not pass the automated DHS match. Instead, they will need to obtain and provide you with documentation based on their case type: self-petition, prima facie suspension of deportation, or cancellation of removal. Check the student's documentation carefully. If the immigration documents match the description below for an approval of petition or a prima facie case, the student should be considered an eligible noncitizen. Third-step verification through the SAVE system is not required.

If you have reservations about the documentation provided, or are unclear about the outcome reflected in the documentation, you must submit the student's documentation for third-step verification through the SAVE system. In SAVE, click on the "VAWA" button (in the "Agency Requests" section) for VAWA Verification. You will determine the student's eligibility for aid based on the result of the submission.

In **self-petitioning cases** under VAWA, the immigrant submits a petition (form I-360) to USCIS, which will then either deny the petition, approve it, or make a finding that a "prima facie" case has been established. Either an approval or a prima facie finding potentially makes a student eligible for Title IV aid. In some cases, the USCIS will acknowledge receipt of a petition, which does not establish eligibility for Title IV aid.

With an **approval of a petition**, the USCIS will provide a **Form I-797**, which will indicate it is an approval notice (with "Notice Type: Approval Notice") for a self-petitioning spouse of a U.S. citizen or LPR (with Section: Self-Petitioning Spouse of U.S.C. or L.P.R.), and that the petition has been approved. A separate I-797 will be issued with the names and dates of birth of children listed by the applicant, and it will indicate that they are named on the approved petition. These children are potentially eligible for Title IV aid, and because their USCIS status continues after reaching the age of majority, their eligibility for aid continues as well. In some cases, a dependent child can petition for battered immigrant status; the I-797 would then indicate a self-petitioning child of a U.S. citizens or LPR. If you submit prima facie documentation for third-step verification, SAVE may return the "VAWA Self-Petitioner" response. SAVE may provide a different response so you must also check the "Victim of Abuse" field. Below this field, you will see "**VAWA Application Status**" followed by "Pending Prima Facie VAWA Self-Petition." This text indicates that the student can be considered eligible even if the SAVE response is not "VAWA Self-Petitioner." If you have questions about the response, contact applicationsystemsdivision@ed.gov.

With a **prima facie case**, the USCIS will sometimes issue an **I-797**, which indicates the establishment of a prima facie case. Notice of a prima facie determination may be for a period of up to one year, though the USCIS may extend that period until the case is approved or denied. Petitioners can submit a written request for extension. If the student's documentation for the applicable award year is unexpired when you receive it, the student can be considered eligible for the entire award year. The student will remain eligible even if their documentation expires during the award year. Note that the student would be ineligible for a subsequent award year if the student's documentation is still expired. Also, if the documentation is expired when you receive it, the student is ineligible

unless they provide you with documentation showing that their determination has been extended.

Children may be included on the I-797, though their eligibility is subject to the same expiration date. If a spouse is ultimately denied approval, their children on the I-797 would also be denied and be ineligible for aid.

If you submit prima facie documentation for third-step verification, SAVE may return the “VAWA Self-Petitioner” response. SAVE may provide a different response so you must also check the “Victim of Abuse” field. Below this field, you will see VAWA Application Status (in bold) and additional text underneath. If the text indicates “Pending Prima Facie VAWA Self-Petition.” Then the student can be considered eligible even if the SAVE response is not “VAWA Self-Petitioner.” If you have questions about the response or Victim of Abuse field, contact applicationsystemsdivision@ed.gov.

An immigration judge may issue a **suspension of deportation** or cancellation of removal of the abused person under the VAWA. For a suspension of deportation, the applicant will receive a **copy of the court order**. As long as it has not expired and clearly indicates suspension of deportation by the judge, an otherwise eligible person can receive Title IV funds. For a cancellation of removal, the applicant will receive a **copy of the court order**. As long as it has not expired and clearly indicates cancellation of removal by the judge, an otherwise eligible person can receive Title IV funds. Suspension of deportation or cancellation of removal documentation alone does not make a student eligible for Title IV funds. The documentation must reference a self-petition or prima facie determination for the student to be considered potentially eligible.

You must carefully examine the USCIS document and keep a copy in the student’s file. If it indicates that the student is an approved self-petitioner or has an unexpired prima facie determination, you may award aid if the student is otherwise eligible. If a self-petitioner applies for Title IV funds in a subsequent year, you may rely on their original document. For a student with a prima facie determination, you may rely on their document as long as it is still unexpired. If the documentation has expired, the student is ineligible unless they provide you with documentation showing that their determination has been extended.

- **Jay Treaty students.** Section 289 of the Immigration and Nationality Act (INA) gives persons with at least 50% Native American blood who were born in Canada the legal right to live and work indefinitely in the U.S. This is based on the Jay Treaty of 1794 and subsequent court decisions. Such individuals are not subject to the legal restrictions typically imposed on aliens by the DHS, are not required to obtain documentation from the DHS, and are considered “lawfully admitted for permanent residence.” They must obtain an SSN for purposes of applying for Title IV aid. Students who may be eligible for Title IV funds should enter their valid ARN (or a A999999999 if they don’t have an ARN) on the FAFSA and indicate they are eligible noncitizens. If they fail the DHS match, you must submit a third-step verification with the documentation. If they fail third-step verification, they can still be considered eligible if they meet the documentation requirements below for students without an ARN. Students who enter all 9’s for their ARN will receive **comment 144** on the output document. The school must obtain proof that such a student has 50% Native American blood and was born in Canada. To do so, the student should provide one or more of the following documents:

- **A “band card”** issued by the Band Council of a Canadian Reserve, or by the Department of Indian Affairs in Ottawa;
- **Birth or baptism records;**
- **An affidavit** from a tribal official or other person knowledgeable about the applicant’s or recipient’s family history;
- **Identification** from a recognized Native American provincial or territorial organization.

If the student can provide this documentation and is otherwise eligible, the school must note this in the student’s file and can award Title IV funds.

I-94 website

Customs and Border Protection (CBP) creates admission records electronically. The I-94 website allows travellers (and schools, if the traveller grants permission) to access admission records online (the website contains records from April 2011 to present). Legacy paper I-94s are also still valid.

DHS-Customs and Border Patrol began issuing I-94s with an alpha character in the 10th position of the 11-character identifier beginning in May, 2019. See <https://i94.cbp.dhs.gov/i94>.

Photocopying immigration docs

In most cases you will examine and copy original immigration documents, and you must keep a copy in the student's file with the results from the third step verification/SAVE. While generally not permitted, for the purpose of applying for Title IV aid, institutional policy may permit students to legally photocopy, scan, or otherwise image immigration documents (such as Forms I-551 or I-94) and submit either electronic images or paper copies of the same to the institution's financial aid office to facilitate the confirmation of their status and to complete the third-step verification process. See [DCL GEN-15-08](#).

Eligible noncitizen name changes

When an eligible noncitizen student changes his or her name, the student needs to update it with SSA and DHS. To update their name with DHS, students can schedule an appointment by contacting their local USCIS office or by scheduling appointment online at <https://my.uscis.gov>. For the SSA update, the student must bring the appropriate documents to substantiate the change to their local SSA office. Visit <https://ssa.gov>.

SAVE Guide to Immigration Documents

The USCIS's Systematic Alien Verification for Entitlements (SAVE) Program office publishes the SAVE Guide to Immigration Documents. To access the Guide, go to:

<https://save.uscis.gov/web/media/resourcesContents/SAVEGuideCommonlyusedImmigrationDocs.pdf>

Use of I-94 or I-94A copy

Note that a refugee or an asylee may apply for permanent resident status. During the period in which the application is being reviewed, the student may have a copy of the I-94 that includes the endorsement "209a (or 209b) pending. Employment Authorized." Students with this form of documentation are eligible for Title IV funds as long as the I-94 has not expired. For more sample citizenship documents which may be used to substantiate various types of citizenship status, see the end of this chapter.

USCIS retires red ink

U.S. Citizenship & Immigration Services (USCIS) uses blue colored ink for its secure stamps. The red ink previously used for such stamps has been retired and is no longer used (note also that some stamps still use black ink).

Ineligible statuses and documents

Several types of documentation do not substantiate a student's eligible noncitizen status. Below, we list a variety of forms and their related statuses which are ineligible. If a student does not provide a document that substantiates his/her eligibility for Title IV aid, he/she is not eligible with these documents alone. Generally, if a student has both an eligible noncitizen status as well as an ineligible status, the eligible status will trump the ineligible status, and the student will be potentially eligible for Title IV aid (pending other aspects of student eligibility as discussed in this Volume).

- **A Social Security card or driver's license** isn't acceptable for documenting U.S. citizenship or national status since ineligible individuals can also have these forms of identification. "Enhanced" driver's licenses (provided by a limited number of states to permit non-air travel entry to the U.S. from Canada, Mexico, and the Caribbean) are also not acceptable.
- Someone who has only a "**Notice of Approval to Apply for Permanent Residence (I-171 or I-464)**" cannot receive Title IV funds. The State Department publishes a list of nonimmigrant visas at: <https://travel.state.gov/content/travel/en/us-visas/tourism-visit.html>.
- **Employment authorization card.** Employment authorization alone does not support Title IV eligibility. However, a student with another eligible status and employment authorization can, potentially, be eligible.
- **Nonimmigrant visas** include those with work visas, students, visitors, and foreign government officials. Someone with a nonimmigrant visa isn't eligible for Title IV funds unless he/she has a **Form I-94** with one of the endorsements given in the eligible document section. Nonimmigrant visas include (but are not limited to) the:

- **F-1, F-2, or M-1 Student Visa,**
- **NATO Visas (NATO),**
- **A2 and A3 Visas (foreign official, including attendants),**
- **B-1 or B-2 Visitor Visa,**
- **J-1 or J-2 Exchange Visitors Visa,**
- **H series or L series Visa (which allow temporary employment in the U.S.), or**
- **G series Visa (pertaining to international organizations).**
- Form **I-817**, Application or approval for Family Unity Benefits. These students are ineligible.
- Temporary residents are allowed to live and work in the U.S. under the Legalization or Special Agricultural Worker program. This usually is recognized on an **I-688** form. These residents are no longer eligible for Title IV funds.
- Illegal aliens under the legalization (also called the amnesty) program established by the Immigration Reform and Control Act of 1986 (IRCA). These individuals were given documentation that allowed them to work while their application for permanent resident status was being processed, but they aren't eligible for aid unless their application was approved.
- **I-94** forms stamped with "Temporary Protected Status." Students with this documentation are ineligible.
- Deferred Action for Childhood Arrivals (DACA) status is conferred by the USCIS office of DHS. Students granted **DACA** often are assigned an SSN, and they are not eligible for Title IV aid, but may be eligible for state or college aid, and submitting a FAFSA can help them access those other types of aid. To complete the FAFSA, **DACA** status students must enter their SSN and answer the "Are you a U.S. citizen?" question as "No, I am not a U.S. citizen or eligible noncitizen." After submitting the FAFSA, the student should check with the school's financial aid office to see what types of non-federal financial aid they may be eligible to receive.
- "Withholding of removal" order issued by an immigration judge or by the Board of Immigration Appeals. This is used to protect a person from return to a country that threatens the person's life or freedom. It does not make the student eligible for Title IV aid.
- "U-Visa" holders are not designated as qualified aliens under the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) and are therefore not eligible for Title IV program funds. However, U-Visa holders may convert to lawful permanent resident (LPR) status after they have physically been present in the U.S. for a continuous period of at least three years after the date of admission given on their U-Visa. Documentation is usually on a form **I-797**. It is important for you to inspect the content of the document since the **I-797** is used for a variety of purposes.

If the student becomes an LPR, he or she becomes a qualified alien under the PRWORA (see above), and thus potentially eligible for Title IV funds (assuming they meet all other eligibility requirements. U-Visa holders should be encouraged to explore non-federal aid options to help them pay for school while waiting for their application for LPR status (**I-485**) to be approved. FSA's studentaid website contains information to help students search for possible scholarships and other resources.

- An I-797C, Notice of Action that shows a receipt of the student's application, or instructs the student to schedule a biometrics appointment with USCIS, does not support eligibility for Title IV aid (with the exception of Parolee students who have applied for certain immigration statuses, see the **Persons paroled into the U.S. for at least one year** section above). These documents indicate "THIS NOTICE DOES NOT GRANT ANY IMMIGRATION STATUS OR BENEFIT" at the top. An I-797 (no "C") with Notice Type: "Approval Notice" may be an eligible form of documentation if it approves the student's application for one of the eligible statuses listed above.
- Form I-512, Advance Parole. This status allows aliens with pending applications for certain immigration benefits to re-enter the U.S. after traveling abroad. Students with Advance Parole status are not eligible for Title IV funds.

If the document a student submits is for an ineligible status, you shouldn't submit the documentation for third-step verification, unless you have conflicting information or the student compels you to do so. USCIS will only confirm current immigration status based on the document presented; it doesn't determine whether the student is eligible for Title IV funds. Unless the student can submit documentation for an eligible status, as described above, or USCIS verifies the student's immigration status, the student can't receive aid.

U-Visa information

More information on U Visas may be found on the following website: www.uscis.gov/green-card/other-ways-get-green-card/green-card-victim-crime-u-nonimmigrant.

Using the SAVE System for Third-Step Verification

If the student's immigration documentation appears to support an eligible noncitizen status, or if you have conflicting information after receiving a secondary match result, you must complete a third-step verification request through the SAVE system. USCIS now returns third-step verification responses via the SAVE system.

To access the SAVE system, go to: <https://save.uscis.gov/web/vislogin.aspx?JS=YES>. If you have issues accessing SAVE with that link, try this one: <https://save.uscis.gov/save/app/client/ui/home/?JS=YES>.

In a collaborative effort, DHS and the Department of Education designed and implemented special functionality for schools to submit third-step verification requests through the SAVE system to check students' eligibility for Title IV aid. To access the SAVE system, a unique SAVE user ID and password is issued to the Primary Destination Point Administrator (PDPA) at each school when they update their school's SAIG Enrollment form.

All the instructions you need to access and navigate the SAVE system are available on the [DHS-SAVE, Eligible Noncitizen](#) page on the Knowledge Center. **Click on the "DHS-SAVE Electronic Third-Step Verification" link.**

Third-step verification preparation & submission

1. Request the student's most current, unexpired immigration document. When it is submitted, make a copy of it.
2. Carefully review the student's immigration documentation against the status and document descriptions above.
3. Determine whether the student's immigration documentation supports eligibility for Title IV aid. If it does not support an eligible status, you can tell the student that he/she is not eligible now, but may be eligible if/when they provide eligible noncitizen documentation. You should not complete third step verification for this student.

Resend record to matches process

If you determine that third-step verification cannot be completed for a student, for example, when the case status is "closed," or the SAVE response doesn't match the immigration documentation provided by the student, you must complete the "resend record to matches" process in the FAA Access to CPS Online system. This replaces the "requesting a new DHS verification number" process. For the full instructions, see the "Resend Record to Matches to Generate a new ISIR with a new DHS Verification Number" section of the SAVE instructions for U.S. Department of Education (School) Users Version 3.0 document.

Third-Step Processing Delays

SAVE may take longer than normal to process automated second-step verification and school-initiated third-step verification. To mitigate delay, please do not complete the "resend record to matches" process if you receive a "No Cases Found" message when searching for the student's case in SAVE. Instead, wait for SAVE to provide a response. If the response is "resubmit doc," submit the student's documentation for third-step verification. SAVE will provide a response. For additional guidance on the DHS-SAVE system and DHS Match Flags, see the SAVE Instructions for U.S. Department of Education (School) Users 3.0 document on the [DHS-SAVE Electronic Third-Step Verification](#) page.

SAVE Third-Step Responses

A USCIS status verifier will search the SAVE databases, and enter the student’s immigration status in the SAVE system within three to five business days of the request. If you don’t receive a response from the USCIS after **at least 15** business days from the date you sent the third-step verification request, if you have sufficient documentation to make a decision, and if you have no information that conflicts with the student’s documents or claimed status, you should review his file and determine whether he meets the eligible noncitizen requirements. If he does meet the requirements, make any disbursement for which he is eligible and note in his file that SAVE exceeded the time allotment and that noncitizen eligibility was determined without their verification.

When third-step verification results in an eligible status, you must keep a copy of the SAVE response screen. If the confirmation process indicates a discrepancy, you must ask the student to correct the discrepancy with the USCIS. No certification of loans or further disbursement of funds can be made until the discrepancy is corrected. If the discrepancy isn’t reconciled, the student must repay all aid except wages earned under FWS. Whenever the student is able to provide new information, it must be submitted to the USCIS as a third-step verification request.

If you have followed the procedures outlined here, including notifying the student of the discrepancy and withholding further payments and loan certifications as soon as a discrepancy is found, your school isn’t liable for aid disbursed prior to third-step verification. This assumes that you had no other conflicting information prior to making the disbursement and had reviewed the available documentation and concluded that the student was otherwise eligible.

Lack of response example

Javier is a refugee and received aid from Schwarber University. His status wasn’t confirmed through the DHS match, so Schwarber performed third-step verification. The DHS didn’t respond in time, so Schwarber paid Javier without any response. When Javier applies again, the CPS still doesn’t confirm his status. Even though Schwarber began third-step verification for Javier last year and his documents haven’t expired, because the school never received a DHS response, it must perform third-step verification again.

15 business day USCIS timeframe

[34 CFR 668.136\(b\)\(3\)](#)

Interpreting the SAVE response

SAVE is responsible for verifying the student’s immigration documentation. The SAVE response does not directly state whether the student is eligible for Title IV funds. It is the school’s responsibility to determine if the student is eligible, based on the student’s immigration documentation and the SAVE response. When you receive the SAVE response, compare it with the list of responses below. If it matches with a response, and the student’s documentation, but does not support an eligible status tell the student they are ineligible until/unless they can provide documentation that supports an eligible status.

If the student’s documentation supports an eligible noncitizen status but the SAVE system response shows an ineligible status, read the DHS comments and resolve issues raised there (for example, provide a cleaner copy of the student’s documentation if instructed by USCIS). Once resolved, check the bottom of the SAVE response. If you see a “Still not sure? Institute Additional Verification” link, click the link and submit the student’s new documentation on the next page. If you do not see this link or the student’s case is closed, use the Resend to Matches process (see above) and resubmit third-step verification. If you have questions about the SAVE response or about the student’s documentation, contact applicationsystemsdivision@ed.gov and briefly describe your issue.

The following list explains whether a response means the student is eligible or ineligible for Title IV aid. For descriptions of the following immigration statuses, see the earlier sections on eligible and ineligible noncitizens and their documentation:

Potentially eligible statuses:

“Lawful Permanent Resident”

“Conditional Resident”

“Asylee or Refugee”

“Parolee-Expires or Parolee-Indefinite” The student is eligible for aid if paroled into the U.S. for at least one year. The SAVE response will include Pending Applications or DHS Comments sections indicating one of the documents mentioned in the “Persons paroled into the U.S. for at least one year” section above.

“U.S. citizen” Third-Step Verification is for verifying immigration documentation for eligible noncitizens. If the student provided U.S. citizen documentation, do not complete third-step verification. If you accidentally submitted U.S. citizen documentation to SAVE, proceed with verifying the student as a U.S. citizen as instructed in the “U.S. Citizenship Match with the SSA” section earlier in this chapter.

“Cuban/Haitian Entrant” Before submitting documentation for these students through SAVE, click the “Cuban-Haitian Entrant” button under the “Additional Requests” section. A Cuban/Haitian Entrant student may be eligible without this response so you must also check the “Cuban/Haitian Immigration Details” section of the response. An eligible student will have the comment, “Applicant is a Cuban/Haitian Entrant.”

“American Indian born in Canada” For details, see the Jay Treaty section earlier in this chapter.

“Texas or Oklahoma Band of Kickapoo Indians” If this response is received, the financial aid administrator must contact U.S. Department of Education staff by emailing applicationsystemsdivision@ed.gov.

“VAWA Self-Petitioner” Before submitting documentation for these students through SAVE, click the “VAWA” button under the “Additional Requests” section. A VAWA student may still be eligible without this response, so you must also check the Victim of Abuse section of the response. See the information for battered immigrations-qualified aliens earlier in this document for additional guidance. If you have questions about VAWA status, contact applicationsystemsdivision@ed.gov.

Ineligible statuses:

Each of the following statuses are by themselves insufficient to make a student eligible for Title IV funds. If the SAVE response is an eligible status, followed by an ineligible status (for example, Lawful Permanent Resident - Employment Authorized), ignore the ineligible status portion of the response. Unless an eligible status is also submitted, or the student can provide other documentation that can be confirmed by the USCIS, students with the following types of status are not Title IV eligible:

“Employment Authorized”

“Not Employment Authorized”

“Application Pending” In the majority of cases, a student with only a pending application for an eligible noncitizen status will not be eligible for Title IV aid. The student must have documentation showing that their status is approved in order to be considered eligible.

“Nonimmigrant”

“Deferred Action for Childhood Arrivals (DACA)”

“Family Unity”

“Temporary Protected Status (TPS)”

“Deferred Action Status”

“Withholding of Removal”

“Document Expired, Altered, or Counterfeit.” Notify the student that unless corrective action is taken with the USCIS, the case will be submitted to the Office of Inspector General (OIG). Until this is resolved, no further aid may be

disbursed, awarded, or certified. If the student does not take corrective action in a timely manner, you must report the case to the OIG (part of which will include resubmitting the document).

“Unable to verify status based on the document provided.” DHS-USCIS was not able to verify the student’s status based on the documentation provided. Carefully read the SAVE response and the DHS Comments section to determine why the student’s status could not be verified and proceed according to the information provided. For example, SAVE may indicate:

- **Resubmit request with both sides of the applicant’s immigration document.** Click the “Still not sure? Institute Additional Verification” link or perform the “Resend Record to Matches” process in FAA Access to CPS Online and resubmit the student’s immigration documents through SAVE with copies of both sides of each document.
- **Applicant’s Immigration document is illegible.** Resubmit the student’s immigration documents with higher quality copies of the original documentation.

If you see the “Resubmit Doc” response, this means that this case is available for you to submit the student’s immigration documentation for third-step verification. If you have questions about how to proceed, contact applicationsystemsdivision@ed.gov and provide a brief description of the issue and the student’s DHS Verification Number.

Student rights

You must allow the student at least 30 days from the time you receive the SAVE response to provide documentation of his/her immigration status. During this period and until the results of the third-step verification are received, you can’t deny, reduce, or terminate aid to him/her. Unless you can determine that the documentation doesn’t support an eligible noncitizen status, you must submit the student’s immigration documents within ten business days of receipt. If the documentation supports the student’s status as an eligible noncitizen, and if at least 15 business days passed since the date on which the documentation was submitted to the USCIS, you can disburse aid to an otherwise eligible student pending the USCIS response.

Your school isn’t liable if you erroneously conclude that a student is an eligible noncitizen, provided that you had no conflicting data on file and you relied on:

- A SAR or ISIR indicating that the student meets the requirements for federal student aid;
- A USCIS determination of an eligible immigration status in response to a request for third-step verification; or
- An immigration document, submitted by the student, that supports an eligible status, if the USCIS did not respond in a timely fashion.

The student (or parent borrower of a PLUS loan) is liable for any Title IV funds received if he/she is ineligible. If you made your decision without having one of the documents above, your school is held responsible for repaying Title IV funds to the Department. Your school should establish procedures to ensure due process for the student if Title IV funds are disbursed but the aid office later determines (using third-step verification) that the student isn’t an eligible noncitizen.

The student must be notified of his/her ineligibility and given an opportunity to contest the decision by submitting to your school any additional documents that support his/her claim to be an eligible noncitizen. If the documents appear to support the student’s claim, you should submit them to USCIS using third-step verification. You must notify the student of your office’s final decision based on the third-step verification results.

For every student required to undergo third-step verification, you must furnish written instructions providing:

- An explanation of the documentation the student must submit as evidence of eligible noncitizen status;
- Your school’s deadline for submitting documentation (which must be at least 30 days from the date your office receives the results of the primary confirmation);
- Notification that if the student misses the deadline, they may not receive Title IV funds for the award period or period of enrollment; and
- A statement that you won’t decide the student’s eligibility until they have a chance to submit immigration status documents.

Documenting Immigration Status in Later Award Years

There are several cases in which **you must document** a student's immigration status in a subsequent award year if that student is not confirmed as an eligible noncitizen on the SAR/ISIR. For example, a student who presented a **Temporary Form I-551** in a prior award year should have received a permanent I-551 by the next year and shouldn't still have a temporary card. You should refer the student to USCIS to obtain a permanent I-551 or an updated endorsement on the previous card.

You must also document the eligible noncitizen status each award year for a **conditional permanent resident, a refugee, a Cuban-Haitian entrant, or a person granted asylum**. Students in any of these categories may have been redesignated to permanent-resident status or may have had their status revoked. You will have to send the documents for third-step verification if the student's status isn't confirmed through the DHS match. Also note that VAWA prima facie status generally expires after 1 year, and that parolees can potentially become Lawful Permanent Residents if their I-485 is approved.

You don't have to document a student's eligible noncitizen status in subsequent award years if you've documented that the student is:

- a U.S. citizen or national;
- a citizen of the Freely Associated States;
- has a Form I-551 or I-151; or
- if the SAVE response indicates that for the previous award year, the student was an eligible noncitizen and the documents supporting the status in question have not expired.

You must also have no conflicting information or reason to doubt the student's claim of having eligible noncitizen status. Also note that you must have confirmed the status in a previous award year. You may disburse aid without the USCIS response if the USCIS doesn't respond in time for that award year, but you can't count that lack of response as confirmation for the following year.

Exclusion from subsequent confirmation

[34 CFR 668.133\(b\)](#)

Procedures when ineligibility is determined after disbursement

[34 CFR 668.136\(c\)](#)

Replacing Lost DHS Documents

If a student can't locate his/her official USCIS documentation, the student must request that the documents be replaced because noncitizens who are 18 years and older must have immigration documentation in their possession at all times while in the United States. Requests for replacement documents should be made by the student to the nearest USCIS District Office.

The student will be asked to complete a **Form I-90, "Application to Replace Alien Registration Card"** or a **Form I-102, "Application for Replacement/ Initial Nonimmigrant Arrival-Departure Document."** PDF versions of these forms can be downloaded from the USCIS website at uscis.gov. A temporary I-94 may be issued while the replacement documents are pending. If the student needs to replace other documentation, they should go to uscis.gov or contact their

local USCIS office.

In cases of undue hardship, where the student urgently needs documentation of his/her status, the Freedom of Information Act (FOIA) allows him/her to obtain photocopies of the documents from the USCIS District Office that issued the original documents. The student can submit a Form G-639 to make this request or can simply send a letter to the district office. If they are not sure which district office issued the original documents, they can submit the request to the field office nearest to his/her place of residence.

A naturalized U.S. citizen student who lost documents or surrendered them when entering prison is responsible for getting copies of them so you can verify their status. You can request copies of immigration documents directly from penal institutions at the request of the student.

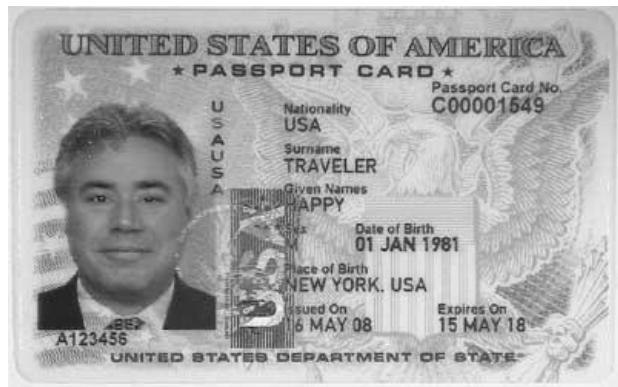
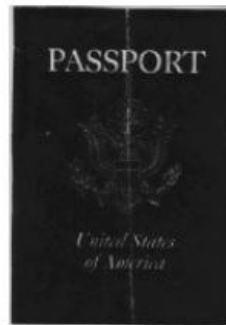
Examples of U.S. Citizenship and Eligible Noncitizen Documents

The next few pages show some common documents used to demonstrate citizenship for various categories/types of citizenship and eligible noncitizenship. Note that not all documents shown satisfy citizenship requirements in all cases. See the specific notes on each document shown, and also refer to the discussion of citizenship requirements described in detail earlier in this chapter.

U.S. Passport

Can be used to document citizenship for citizens born at home or abroad.

For a noncitizen national, must be stamped "Noncitizen National." (Note that a passport issued by another country may be used to document U.S. permanent resident status if it has the endorsement "Processed for I-551" and has a currently valid expiration date.)



U.S. Passport Card

This resembles a credit card in size and form. Though it cannot be used for international air travel, it is, like the passport book, proof of U.S. citizenship.

Certificate of Naturalization

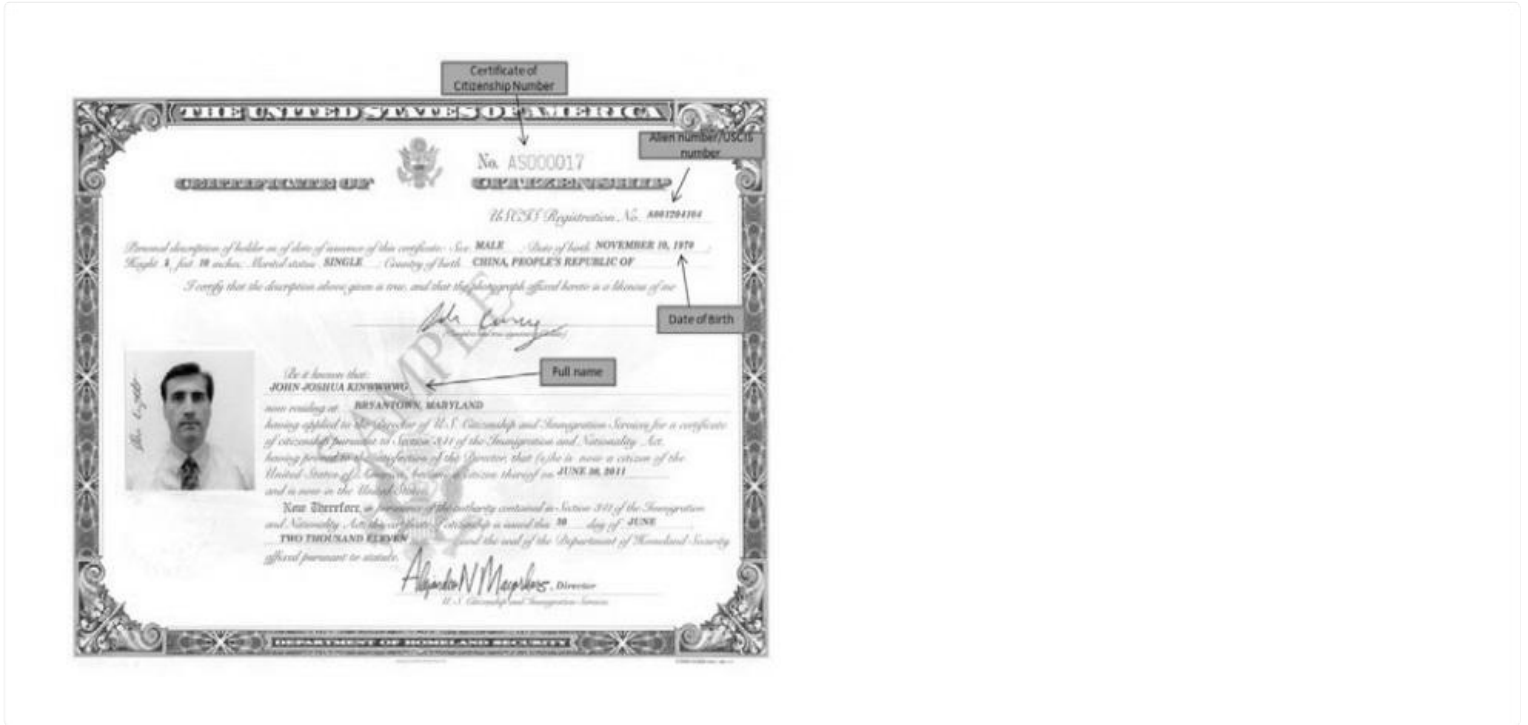
The Certificate of Naturalization is issued to naturalized U.S. citizens. A revised version of the Certificate of Naturalization (Form N-550) was created in 2010.

All previously issued certificates remain valid.



Certificate of Citizenship

The Certificate of Citizenship is issued to persons who were born abroad of U.S. parent(s), who became citizens when their parents were naturalized, or who were adopted by U.S. parents.



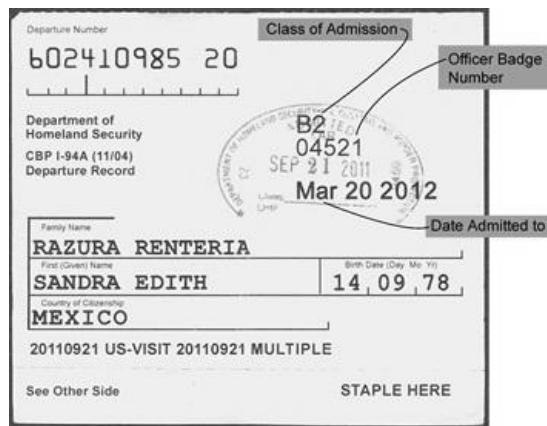
Certification of Birth Abroad

Issued to U.S. citizens born abroad. Must have embossed seal of the State Department.



Form CBP I-94

Here is a sample paper form. Although such are no longer normally issued for air and sea arrivals, legacy paper forms are still valid and in use, and one may still encounter recently issued valid paper forms.



Form CBP I-94A

The computer-generated Form CBP I-94A replaces the paper Form I-94 that was completed manually. For eligible noncitizens, it must be annotated as described earlier in this chapter.

See also the I-94 website at:
<https://i94.cbp.dhs.gov/i94/#/home>. The website allows you to look up I-94 student data, if the student grants you permission to do so.

For permanent resident status, must be stamped "Processed for I-551" with expiration date or "Temporary Form I-551" with appropriate information filled in. For other eligible noncitizens, must be stamped with the proper information as described for Refugee, Asylum Status, Conditional Entrant (before April 1, 1980), Parolee, or Cuban- Haitian Entrant.

I-94 Arrival-Departure Record

CBP I-94 Website Printout

Travelers have access to their electronic I-94 via DHS's I-94 website. The website printout serves the same purpose as any other I-94. A sample of what the printout looks like is shown here.

CBP I-94 Website Printout

U.S. Customs and Border Protection
Securing America's Borders

Get I-94 Number I-94 FAQ

Admission (I-94) Number Retrieval

Admission (I-94) Record Number: 69000888062

Admit Until Date (MM/DD/YYYY): 10/10/2012

Details provided on Admission(I-94) form:

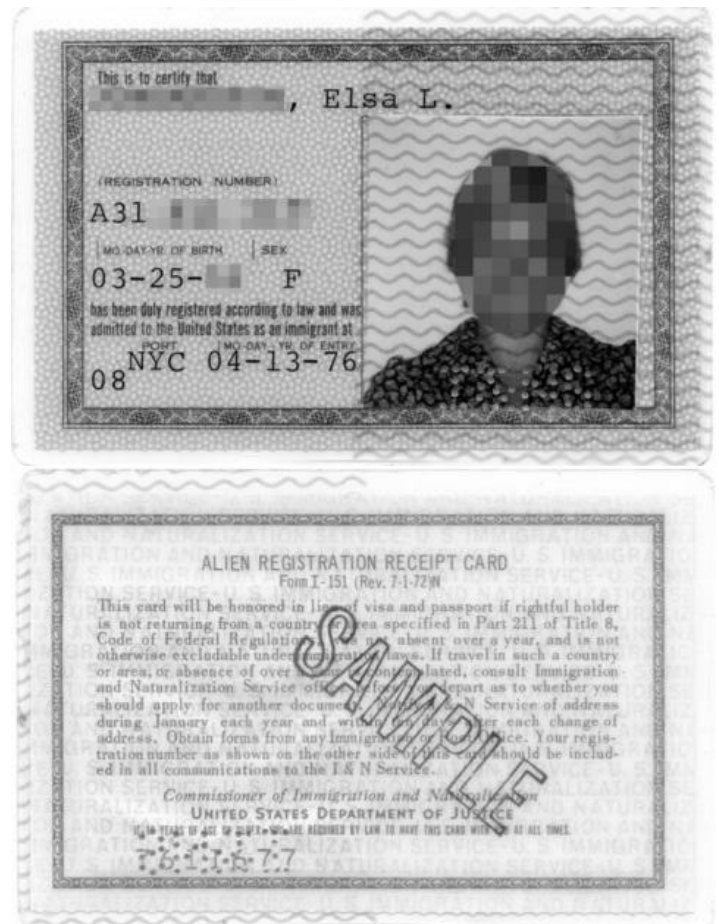
Family Name:	LI
First (Given) Name:	LYDIA
Birth Date (MM/DD/YYYY):	01/01/1990
Passport Number:	P123123213
Passport Country of Issuance:	Mexico
Date of Entry (MM/DD/YYYY):	04/11/2012
Class of Admission:	B1

► If an employer, local, state or federal agency requests admission information, present your admission information to the employer or agency.

Permanent residents are issued identification cards that they are required to have in their possession at all times. The first Alien Registration Receipt Card was introduced in 1946 and through various revisions was primarily green, which caused it to be known as a "green card." This term is still used, though the cards have changed color over the years.

Alien Registration Receipt Card

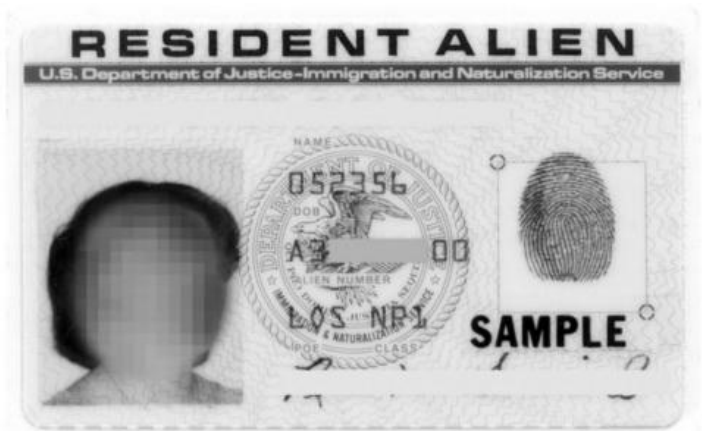
(front and back) Issued prior to June 1978 to permanent residents. Form I-151 is no longer accepted by USCIS as evidence of permanent residence, though it may be used to receive Title IV funds.



Resident Alien Card

(two versions, front only) The I-551, Resident Alien Card is a revision of the Alien Registration Receipt Card.

It was phased in beginning in January 1977 and was revised in 1989. The "Conditional Resident Alien Card" is identified by a "C" on the front and an expiration date on the back.



(1989)

Permanent Resident Card

(front only for older versions, front and back for the current version) The Permanent Resident Card (I-551) was introduced in December 1997 and revised in 2004 and 2010. The current version has returned to using green in the design of the front of the card.



(1997)



(2004)

Types of Social Security Cards

<https://www.ssa.gov/ssnumber/cards.htm>

Types of Social Security Cards

We issue three types of Social Security cards. All cards show your name and Social Security number. If you are not a U.S. Citizen or lawful permanent resident, you may have a work restriction listed on your card. The chart below explains the three types of cards that we issue:

1	2	3
<p>Shows your name and Social Security number and lets you work without restriction.</p> <p>We issue it to:</p> <ul style="list-style-type: none">• U.S. citizens; and• People lawfully admitted to the United States on a permanent basis.	<p>Shows your name and Social Security number with the restriction, "VALID FOR WORK ONLY WITH DHS AUTHORIZATION".</p> <p>We issue it to people lawfully admitted to the United States on a temporary basis who have DHS authorization to work.</p>	<p>Shows your name and Social Security number with the restriction, "NOT VALID FOR EMPLOYMENT".</p> <p>We issue it to people from other countries who:</p> <ul style="list-style-type: none">• are lawfully admitted to the United States without work authorization from DHS, but have a valid non-work reason for needing a Social Security number; or• need a number because of a federal law requiring a Social Security number to get a benefit or service.



Social Security Number and Card — Deferred Action For Childhood Arrivals

How do I apply for a Social Security number (SSN)?

Deferred Action for Childhood Arrival applicants may be eligible to apply using our automated process called Enumeration Beyond Entry (EBE). You may use this process if you are applying to the United States Citizenship and Immigration Services (USCIS) for employment authorization.

USCIS Form I-765 (Application for Employment Authorization) — Enumeration Beyond Entry

You may not need to visit a Social Security office or Social Security Card Center if you apply using the Form I-765. If you selected questions (Box 13.a – Box 17.b) to apply for an SSN, when USCIS approves your application, they will send us the information to issue you an SSN original or replacement card. You should receive your SSN card no later than 7 to 10 business days after we receive the information from USCIS. We will mail the card to the address you provided on the I-765 application. For more information, see *Apply For Your Social Security Number While Applying For Employment Authorization and/or Lawful Permanent Residency*.

If you are unable to use Form I-765 to apply for an SSN, you will need to call your local Social Security office. To apply for an SSN you must submit several documents, including your USCIS documents. These documents will show you have permission to work in the United States and prove your immigration status, age, and identity.

You must show Social Security

You must show us the originals or certified copies of two documents:

- Employment Authorization Document (EAD).
- Your foreign birth certificate (if you have one or can get one within 10 business days). If you cannot, we may accept your:
 - Foreign passport.

- U.S. military record.
- Religious record showing age or date of birth.

If you do not have or cannot get one of the above preferred documents within 10 business days, we may accept your:

- U.S. driver’s license.
- U.S. state-issued identification card.
- School record (issued five or more years ago) showing age or date of birth.

Please note: While you may have shown USCIS photocopies of the above documents, you must submit to us either originals or copies certified by the agency that issued them. **We cannot accept photocopies or notarized copies.** We must independently verify the documentation you show us.

If you are not eligible for Employment Authorization, contact us if you are required to have an SSN to receive a benefit.

Contacting Social Security

The most convenient way to do business with us from anywhere, on any device, is to visit **www.ssa.gov**. There are several things you can do online: apply for benefits; get useful information; find publications; and get answers to frequently asked questions.

Or, you can call us toll-free at **1-800-772-1213** or at **1-800-325-0778** (TTY) if you’re deaf or hard of hearing. We can answer your call from 7 a.m. to 7 p.m., weekdays. You can also use our automated services via telephone, 24 hours a day. We look forward to serving you.



Securing today
and tomorrow

SSA.gov |

Social Security Administration

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National Center for Homeless Education
Supporting the Education of Children and
Youth Experiencing Homelessness
<http://nche.ed.gov>



MCKINNEY-VENTO LAW INTO PRACTICE BRIEF SERIES

Supporting the Education of Unaccompanied Students Experiencing Homelessness

This NCHE brief:

- describes the educational barriers and challenges faced by unaccompanied youth experiencing homelessness,
- explains key provisions of the McKinney-Vento Homeless Assistance Act related to the education of unaccompanied youth, and
- suggests proven strategies from across the country for supporting the educational success of unaccompanied youth.

INTRODUCTION

Homelessness is a devastating circumstance for any child or youth; but for youth on their own, the stresses of homelessness are multiplied. The myriad of challenges faced by youth experiencing homelessness on their own puts these students at risk of dropping out or school failure. Subtitle VII-B of the McKinney-Vento Homeless Assistance Act, reauthorized in 2015 by Title IX, Part A of the Every Student Succeeds Act (42 U.S.C. § 11431 et seq.; hereafter *the McKinney-Vento Act*), guarantees educational rights and supports for students experiencing homelessness, including specific supports for unaccompanied youth. This brief explains the Act's provisions related to unaccompanied youth and suggests strategies for implementation. Briefs on additional homeless education topics are available at <https://nche.ed.gov/briefs.php>.

MCKINNEY-VENTO DEFINITION OF HOMELESS 42 U.S.C. § 11434a(2)

The term “homeless children and youth”—

- A. means individuals who lack a fixed, regular, and adequate nighttime residence...; and
- B. includes —
 - i. children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;
 - ii. children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings...;
 - iii. children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
 - iv. migratory children...who qualify as homeless for the purposes of this subtitle because the children are living in circumstances described in clauses (i) through (iii).

FEDERAL DEFINITION

The McKinney-Vento Act defines *unaccompanied youth* as “a homeless child or youth not in the physical custody of a parent or guardian” [42 USC § 11434a(6)]. Taking a closer look at the definition, two conditions must be present for a child or youth to be considered an unaccompanied youth under the McKinney-Vento Act:

1. The child’s or youth’s living arrangement meets the Act’s definition of *homeless*, and
2. The child or youth is not in the physical custody of a parent or guardian.

Physical custody refers to where a child or youth is physically living; as such, a child or youth who is not in the physical custody of a parent or guardian is a child or youth who is not living with a parent or guardian. It is important to note, however, that the presence of a custody or guardianship issue alone would not make a student eligible for McKinney-Vento services; rather the student’s living arrangement also must be considered homeless. With this federal definition in mind, the term “unaccompanied youth”, as used throughout this brief, refers to youth who are both unaccompanied and experiencing homelessness. For more information, see *Appendix 9.A Unaccompanied Youth Eligibility Flowchart* of NCHÉ’s *Homeless Liaison Toolkit* at https://nche.ed.gov/pr/liaison_toolkit.php.

AGE RESTRICTIONS

The McKinney-Vento Act includes no program-specific age requirements to qualify as an unaccompanied youth. Thus, if a child or youth is eligible for K-12 public education in the State, he or she may be enrolled and served as an unaccompanied youth. In many States, the upper age limit for eligibility for K-12 public education is 21; however, this limit may be lower in some States and/or may be extended in some States for students receiving special education services. Visit https://nces.ed.gov/programs/statereform/tab5_1.asp or contact your State Coordinator for Homeless Education (hereafter *State Coordinator*) for more information about age guidelines for public education in your State. State Coordinator contact information is available at https://nche.ed.gov/states/state_resources.php.

THE NUMBERS

Each year, as required by the U.S. Department of Education, schools collect data on the enrollment of children and youth experiencing homelessness, including unaccompanied youth. During the 2014-2015 school year, U.S. public schools enrolled 95,032 unaccompanied students experiencing homelessness, up 21% from 78,654 during the 2012-2013 school year (National Center for Homeless Education [NCHE], 2016, p. 17). And yet, these data represent only school-age unaccompanied youth who were identified and enrolled by U.S. public schools. Actual numbers of youth experiencing homelessness on their own vary widely, depending on the definition and methodology used. With this in mind, experts estimate that as many as 1.7 million youth experience homelessness on their own in any given year (Hammer, Finkelhor, & Sedlak, 2002).

PATHS TO BEING ON THEIR OWN

Unaccompanied youth consistently report family dysfunction as a primary reason they no longer live at home. Family dysfunction may include issues related to blended families, substance abuse, pregnancy, sexual activity, and/or sexual orientation. In addition, parental neglect and abuse (emotional, physical, sexual, and/or substance), incarceration, illness, deportation, or death can lead to youth experiencing homelessness on their own. Many youth experience homelessness after running away from a foster care placement or aging out of the foster care system. Also, some youth are forced to leave their families when the family becomes homeless and is unable secure shelter that can accommodate all family members.

Unaccompanied youth are eligible for services under the McKinney-Vento Act regardless of the circumstances that led to their separation from family; this includes youth who ran away from home, and youth who were forced from the home by their families. The dynamics of family conflict or dysfunction often are very personal and sensitive, and may not be shared readily with school staff; as such, what students or parents disclose may be an inaccurate or incomplete representation of what has occurred within the family.

It is important for schools to remember that their primary responsibility is to enroll and educate children and youth experiencing homelessness in accordance with the McKinney-Vento Act, which neither authorizes nor

LOCAL HOMELESS EDUCATION LIAISONS

Under the McKinney-Vento Act, every school district must appoint a local homeless education liaison to serve as the key homeless education contact in the district. The local liaison oversees the implementation of the Act within the district, ensuring that eligible children are identified and afforded the rights and services to which they are entitled. The McKinney-Vento Act includes specific local liaison responsibilities regarding unaccompanied youth. Because many of these youth have little or no support from a responsible, caring adult, the local liaison's interest and involvement in an unaccompanied youth's education is especially valuable and can be life-changing. For more information, see NCHE's *Local Homeless Education Liaisons: Important Information for New Liaisons* brief at <https://nche.ed.gov/pr/briefs.php>.

requires schools to make judgments about the validity of why a student is not living with a parent or guardian. Rather, determinations of McKinney-Vento eligibility are to be based solely on the definitions of unaccompanied and homeless included in the Act. A student's eligibility should be evaluated based on the nature of his or her current nighttime living arrangement, not the circumstances that caused him or her to leave home.

EDUCATIONAL BARRIERS

Unaccompanied youth face many barriers to enrolling, attending, and succeeding in school, including

- lack of safe and stable housing;
- lack of support from a caring adult;
- lack of basic needs, including food and medical care, resulting in hunger, fatigue, and poor health;
- lack of consistent access to bathing and laundry facilities;
- emotional crises/mental health issues due to experiences of trauma that can interfere with school engagement;
- lack of access to school records and other

paperwork;

- lack of school supplies and clothing;
- employment that may interfere with school attendance and homework completion;
- irregular school attendance;
- difficulty accumulating credits due to school mobility;
- lack of reliable transportation; and
- concerns about being reported to child welfare and/or law enforcement agencies.

EDUCATIONAL RIGHTS UNDER THE MCKINNEY-VENTO ACT

The purpose of the McKinney-Vento Act is to address the barriers that children and youth in homeless situations face in enrolling, attending, and succeeding in school. This is accomplished by ensuring that these children and youth have equal access to the same free, appropriate public education as other children and youth; experience school stability despite residential mobility; and receive the educational and other supports they need to enable them to meet the same challenging academic achievement standards to which all students are held. To this end, McKinney-Vento students, including unaccompanied youth, have the right to

- receive a free, appropriate public education;
- enroll in school immediately, even if lacking documents normally required for enrollment, or having missed application or enrollment deadlines during any period of homelessness;
- enroll in school and attend classes while the school gathers needed documents;
- continue attending the school of origin¹, or enroll in the local attendance area school if attending the school of origin is not in the best interest of the student or is contrary to the request of the parent, guardian, or unaccompanied youth²;
- receive transportation to and from the school of origin, if requested by the parent or guardian, or by

¹ The term *school of origin* means the school that a child or youth attended when permanently housed or the school in which the child or youth was last enrolled, including a preschool. [42 U.S.C. § 11432(g)(3)(i)(i)].

² If the school district believes the school selected is not in the student's best interest, the district must provide a written explanation of its position and information on appeal rights to the parent, guardian, or unaccompanied youth. For more information, download NCHE's *Dispute Resolution* brief at <http://center.serve.org/nche/briefs.php>.

the local liaison on behalf of an unaccompanied youth; and

- receive educational services comparable to those provided to other students, according to each student’s need.

In addition, the McKinney-Vento Act includes the following provisions specific to unaccompanied youth:

- The right to immediate enrollment without proof of guardianship
- Assistance from the local homeless education liaison (hereafter *local liaison*) to
 - Select a school of attendance, whether the local attendance area school or the school of origin
 - Receive transportation to and from the school of origin, if requested
 - Ensure the prompt and fair resolution of any disputes in accordance with the Act (see the *Disputes under the McKinney-Vento Act* sidebar for more information)

IDENTIFYING UNACCOMPANIED YOUTH

Identifying unaccompanied youth is a crucial first step in ensuring that they receive the educational supports they need. The identification of unaccompanied youth, however, can be challenging, as they often avoid disclosing their circumstances for a variety of reasons, including

- a lack of understanding of the McKinney-Vento definition of *homeless*, which is broader than some common conceptions of homelessness;
- a desire to avoid the stigma often associated with homelessness;
- discomfort discussing the circumstances, which often are very personal and sensitive, that led to their being homeless and on their own;
- fear of being treated differently by school personnel or other students if they are “found out”; and
- fear of being reported to child welfare and/or law enforcement agencies.

Given these challenges, schools may need to conduct targeted outreach efforts to ensure the identification of unaccompanied youth. Consider the following outreach

DISPUTES UNDER THE MCKINNEY-VENTO ACT

In most cases, the school district and unaccompanied youth will be in agreement about a student’s educational best interest, including which school is in his or her best interest to attend. In some cases, however, the position of the school district may differ from that of the youth. In these instances, the unaccompanied youth has the right to appeal the school district’s decision, if desired, through the McKinney-Vento dispute resolution process. Local liaisons must ensure that unaccompanied youth have access to the dispute resolution process, and that any disputes are resolved promptly and in accordance with the law. This includes ensuring that the youth receives written notice of the school district’s position and information about how to appeal the decision, if desired, and ensuring immediate enrollment in the selected school (whether the local school or the school of origin) pending final resolution of the dispute. For more information, see NCHE’s *Dispute Resolution* brief at <https://nche.ed.gov/pr/briefs.php>.

and engagement strategies:

- Post outreach materials where youth congregate, including laundromats, parks, campgrounds, skate parks, youth clubs/ organizations, libraries, and 24-hour stores.
- Develop outreach materials targeted specifically to youth; visit <https://nche.ed.gov/products.php> to order NCHE’s youth educational rights posters or youth booklets entitled *Surviving on Your Own: Information for Youth on How School Can Help*.
- Include the contact information for the local liaison in all outreach materials so that youth needing assistance will know whom to contact.
- Use youth-friendly means of communication, such as websites, email, texting, and social media.
- Enlist other students to help spread the word about services offered to students in homeless situations.
- Make the school a welcoming and supportive place.
- Build trusting relationships with unaccompanied youth by

- conducting conversations with youth in a sensitive manner and in an office or other area that allows for confidentiality, and
- informing youth up-front about the circumstances under which they may be required to report concerns to child welfare and/or law enforcement.
- Keep in mind the challenges that youth experiencing homelessness on their own are facing when working with these students.
- Inform eligible youth of their rights under the McKinney-Vento Act.
- Listen to the youth’s concerns and wishes in a nonjudgmental way.
- Provide support as you are able. Items that may seem trivial, such as a small packet of school supplies or hygiene items, may be very helpful to unaccompanied youth and received as a caring gesture.
- Encourage unaccompanied youth to stay in school, and advocate for supports needed for their educational success.

ENROLLING UNACCOMPANIED YOUTH

The McKinney-Vento Act defines enrollment as “attending classes and participating fully in school activities” [42 U.S.C. § 11434a(1)]. As mentioned, McKinney-Vento eligible students, including unaccompanied youth, are entitled to enroll in school immediately, even if lacking documents normally required for enrollment or having missed application or enrollment deadlines during any period of homelessness [42 U.S.C. § 11432(g)(3)(c)(i)].

ENROLLMENT METHODS

While the McKinney-Vento Act does not specify a particular method that must be used to enroll unaccompanied youth, many school districts have developed self-enrollment forms, caregiver affidavits, or other forms to replace typical proof of guardianship. Such forms should be crafted carefully so as not to create further barriers or delay enrollment.

Three common methods school districts use for enrolling unaccompanied youth include:

- The student enrolls himself/herself using a self-

enrollment form.

- An adult caregiver enrolls the student using a caregiver affidavit.
- The local liaison enrolls the student.

Unaccompanied youth who are on their own completely must be enrolled in school immediately, even if no adult caregiver is available to assist with enrollment. If a caregiver is available, a school district may not require the caregiver to obtain legal guardianship of the youth at any point prior to or following the youth’s school enrollment. Additionally, school districts may not prohibit, delay, or discontinue the school enrollment of an unaccompanied youth due to an inability to identify a caregiver, guardian, or parent, or produce proof of guardianship. Download NCHE’s *Homeless Education Liaison Toolkit* at https://nche.ed.gov/pr/liaison_toolkit.php for sample enrollment forms that may be useful when enrolling students experiencing homelessness, including unaccompanied youth.

SUPREMACY OF FEDERAL LAW

According to the Supremacy Clause of the U.S. Constitution (Article VI, Clause 2), Federal law supersedes State law should a conflict arise between the two. As such, any State or local law or policy that conflicts with the Federal McKinney-Vento Act, including any State or local provisions that would infringe upon the right of an unaccompanied youth to enroll immediately and participate fully in school, would be superseded by the provisions of the Act. In addition, the McKinney-Vento Act requires that States and school districts develop, review, and revise policies to remove barriers to the identification, school enrollment, and school retention of children and youth experiencing homelessness, including barriers due to outstanding fees or fines, or absences [42 U.S.C. § 11432(g)(1)(I)].

SIGNATURE ISSUES BEYOND INITIAL ENROLLMENT

Because the McKinney-Vento Act defines enrollment as “attending classes and participating fully in school activities,” school districts must develop policies not only related to enrolling unaccompanied youth, but also related to determining who can sign for issues and activities as part of a student’s ongoing school participation. These issues may include

- who may sign for school absences;
- who may sign for participation in extracurricular activities, school field trips, and other school programming; and
- who may consent to medical services for unaccompanied youth who have not reached age of majority in their State.

As with school enrollment, Federal law does not require a specific approach to the above issues. As such, school districts have discretion to decide the approach that makes the most sense based on the individual circumstances of each youth, so long as the student is enrolled immediately and participating fully in school.

ACCESS TO SCHOOL RECORDS UNDER FERPA

Under the Family Educational Rights and Privacy Act (FERPA), schools must obtain the prior written consent of a parent, guardian, or eligible student—a student who is at least 18 years of age or attends a postsecondary institution—to release personally identifiable information from a student’s education records, unless an exception to the requirement of consent applies [20 U.S.C. § 1232g(b)]. One of FERPA’s exceptions to consent permits the disclosure of personally identifiable information from a student’s education records, subject to the requirements in 34 C.F.R. § 99.34, to officials of another school where a student seeks or intends to enroll, or where the student already is enrolled, so long as the disclosure is for purposes related to the student’s enrollment or transfer [34 C.F.R. § 99.31(a)(2)]. As such, despite the absence of a parent or guardian, schools in which unaccompanied youth enroll may be granted, without prior written consent, access to their education records for enrollment purposes.

Sometimes, the transfer of school records may be delayed or the information that is received is insufficient to gain a complete understanding of a student’s academic standing. For more information about making school placement decisions under these circumstances, download NCHE’s *Prompt and Proper Placement: Enrolling Students without Records* brief at <https://nche.ed.gov/downloads/briefs/assessment.pdf>.

SCHOOL ENGAGEMENT STRATEGIES

Once unaccompanied youth are enrolled, school districts should consider the following practices to improve their

school engagement:

- Provide access to school shower and laundry facilities.
- Provide students with a secure place to store personal belongings.
- Provide flexibility with school assignments, including deadlines and needed supplies. Unaccompanied youth may not have access to needed materials or a quiet place in which to complete assignments.
- Implement policies to assist with accumulating credits toward graduation, such as chunking credits and implementing mastery-based learning. McKinney-Vento students must receive appropriate credit for full or partial coursework satisfactorily completed while attending a prior school [42 U.S.C. § 11432(g)(1)(F)(ii)].
- Become familiar with State laws related to the reporting of suspected abuse or neglect, or a suspected runaway. Understand under which circumstances schools are required to report and under which circumstances schools have flexibility about whether or to whom to report based on an understanding of each student’s unique situation.
- Become familiar with State laws about minor medical consent. These laws establish the circumstances under which a minor may consent to his or her own medical or mental health care.
- Become familiar with eligibility criteria for local social service and housing programs. Provide referrals to eligible unaccompanied youth when services are needed.
- Consider alternative education programs that allow flexible school hours, such as computer-based learning or online education, or have paid work components for unaccompanied youth who need to work to support themselves.
- Notify school nutrition services when an unaccompanied youth enrolls. McKinney-Vento students are automatically eligible for free school meals through a streamlined process called “direct certification”. For more information, download NCHE’s *Access to Food for Homeless and Highly Mobile Students* brief at <https://nche.ed.gov/downloads/briefs/nutrition.pdf>.

ACCESS TO HIGHER EDUCATION

Many unaccompanied youth want to pursue higher education after high school, but lack the information needed to help them see this as a realistic option. Local liaisons and other school and district personnel play a key role in ensuring that unaccompanied youth are aware of postsecondary education opportunities, and have the information and support they need to apply to and enroll in higher education. Local liaisons should work with school counselors and other specialized instructional support personnel to ensure that students experiencing homelessness are aware of the following supports:

- Help to prepare for college and improve their college readiness [42 U.S.C. § 11432(g)(1)(K)]
- Fee waivers for Advanced Placement (AP) exams, college entrance exams (ACT and/or SAT), and college applications
- Verification of independent student status for unaccompanied youth on the Free Application for Federal Student Aid (FAFSA)³
- Various need- and merit-based scholarship opportunities

For more information about higher education supports for students experiencing homelessness, visit NCHE's Higher Education Access webpage at https://nche.ed.gov/ibt/higher_ed.php.

SCHOOL-COMMUNITY COLLABORATION TO SUPPORT UNACCOMPANIED YOUTH

The needs of unaccompanied youth cut across many school programs and community organizations. Collaboration among programs and organizations helps to spread awareness of issues related to the education and well-being of youth experiencing homelessness, and to build broad-based school and community commitment to serving these vulnerable students. More concretely, school and community collaboration ensures better identification of unaccompanied youth and a coordinated approach to addressing their needs.

³ Independent students, including unaccompanied youth experiencing homelessness, may apply for financial aid without a parent signature and without consideration of parental income and assets when their aid package is calculated. Visit <https://studentaid.ed.gov/sa/fafsa/filling-out/dependency> for more information.

Following are strategies to build strong networks among schools programs and with community organizations:

- Provide awareness activities for school staff (registrars, secretaries, counselors, social workers, nurses, teachers, specialized instructional support personnel, bus drivers, administrators, truancy and attendance officers, school resource officers, etc.) about the specific needs of unaccompanied youth.
- Develop relationships with staff from dropout prevention programs, housing programs, youth shelters, law enforcement, and community agencies. Ask them to be your “eyes and ears” in the community to support school efforts to reach and engage unaccompanied youth.
- Connect with Runaway and Homeless Youth Act (RHYA) sites in your area. NCHE recommends that State Coordinators and local liaisons provide training on the educational rights of students experiencing homelessness to RHYA staff members at least once a year. See the *Additional Resources* section below for more information about RHYA Programs, including contact information for RHYA programs in your area.
- Initiate a community youth task force to address the needs of unaccompanied youth, including housing, food, health, and safety. For more information, visit <http://www.naehcy.org/legislation-and-policy/youth-task-forces>.
- Involve youth in awareness trainings and task forces so that they can articulate their needs and share their experiences. For more information on authentic youth engagement, access The Children's Bureau's Youth Engagement Blueprint (YEB) Series at <https://capacity.childwelfare.gov/states/focus-areas/youth-development/blueprint-series/>.

ADDITIONAL RESOURCES

National Runaway Safeline (NRS)

<https://www.1800runaway.org/>

NRS serves as the federally designated national communication system for runaway and homeless youth. NRS provides education and solution-focused interventions, offers non-sectarian and non-judgmental support, respects confidentiality, collaborates with volunteers, and responds to at-risk youth and their families through their 24-hour hotline at 1-800-RUNAWAY.

National Safe Place

<http://nationalsafeplace.org/>

Safe Place is a national youth outreach and prevention program for young people in need of immediate help and safety. As a community-based program, Safe Place designates businesses and organizations as Safe Place locations, making help readily available to youth in communities across the country. Locations include libraries, YMCAs, fire stations, public buses, various businesses, and social service facilities.

Runaway and Homeless Youth Act (RHYA) Programs

<https://www.acf.hhs.gov/fysb/grants/fysb-grantees>

RHYA Programs support street outreach, emergency shelter, transitional living, and maternity group home programs to serve and protect runaway and homeless youth.

REFERENCES

Family Educational Rights and Privacy Act. 20 U.S.C. § 1232g. Retrieved from <http://uscode.house.gov/view.xhtml?req=granuloid:USC-prelim-title20-section1232g&num=0&edition=prelim>

Family Educational Rights and Privacy Act Regulations. 34 C.F.R. § 99. Retrieved from <https://www2.ed.gov/policy/gen/guid/fpco/pdf/ferparegs.pdf>

Hammer, H., Finkelhor, D. & Sedlak, A. (2002). *Runaway/Thrownaway children: National estimates and characteristics*. Washington, DC: U.S. Department of Justice, Office of Justice Programs, Office of Juvenile Justice and Delinquency Prevention. Retrieved from <https://www.ncjrs.gov/html/ojjdp/nismart/04/>

National Center for Homeless Education (NCHE). (2016). *Federal data summary school years 2012-13 to 2014-15: Education for homeless children and youth*. Retrieved from <https://nche.ed.gov/downloads/data-comp-1213-1415.pdf>

Subtitle VII-B of the McKinney-Vento Homeless Assistance Act, 42 U.S.C. § 11431 et seq. Retrieved from <http://uscode.house.gov/view.xhtml?path=/prelim@title42/chapterubchapter6/partB&edition=p>

[relim](#)

U.S. Department of Education. (2016). *Education for Homeless Children and Youth program non-regulatory guidance*. Retrieved from <https://www2.ed.gov/policy/elsec/leg/essa/160240ehcyguidance072716updated0317.pdf>

This brief was developed by:
National Center for Homeless Education
800-308-2145 | homeless@serve.org
<http://nche.ed.gov>

Updated August 2017

The National Center for Homeless Education (NCHE) operates the U.S. Department of Education's technical assistance center for the federal Education for Homeless Children and Youth (EHCY) Program. NCHE is supported by the U.S. Department of Education's Office of Safe and Healthy Students. The contents of this brief were developed under a grant from the Department; however, these contents do not necessarily reflect the views or policies of the Department.



Every state is required to have a State Coordinator for Homeless Education, and every school district is required to have a local homeless education liaison. These individuals oversee the implementation of the McKinney-Vento Act. To find out who your State Coordinator is, visit the NCHE website at http://nche.ed.gov/states/state_resources.php.

For more information on issues related to the education of children and youth experiencing homelessness, contact the NCHE helpline at 800-308-2145 (toll-free) or homeless@serve.org.

Local Contact Information:

Enter local contact information here

Homeless District Liaison Contact Information

<https://www.isbe.net/Pages/Homeless-Liaison-Contact-Information.aspx>

SCHOOL WELLNESS

HOMELESS LIAISON CONTACT INFORMATION

Public school districts must enter the name and contact information of their appointed McKinney-Vento Homeless Liaison. This information may be used to contact the District Homeless Liaison to assist with immediate enrollment into the district and identification of McKinney-Vento eligibility. McKinney-Vento eligible students must be immediately enrolled and fully participating in school.

Back

Search... 🔍

District / ROE Name ▾	Type	District / ROE Address	District / ROE Phone	Homeless Liaison / Email Link
A-C Central CUSD 262	District	PO Box 260 Ashland, IL 62612-0260	217-476-8112	Mr. Dan Williams
Abingdon-Avon CUSD 276	District	507 N Monroe St Ste 3 Abingdon, IL 61410-1285	309-462-2301	Tina Stier
ACE Amandla Charter School	District	6820 S Washtenaw Ave Chicago, IL 60629-1826	773-535-7150	Shawnda Sullivan
Addison SD 4	District	222 N JF Kennedy Dr Addison, IL 60101-6602	630-458-2425	Charles Wartman
Adlai E Stevenson HSD 125	District	2 Stevenson Dr Lincolnshire, IL 60069-2824	847-415-4000	Sarah LaFrancis
Akin CCSD 91	District	21962 Akin Blacktop Akin, IL 62890-1304	618-627-2180	Terri Dean
Albers SD 63	District	PO Box 104 Albers, IL 62215-0104	618-248-5146	Mike Toebe
Alden Hebron SD 19	District	9604 Illinois St Hebron, IL 60034-9618	815-648-2442	Hayli Lagenhausen
Allen-Otter Creek CCSD 65	District	400 S Lane St Ransom, IL 60470-8087	815-586-4611	Mary Baima
Allendale CCSD 17	District	PO Box 130 Allendale, IL 62410-0130	618-299-3161	Bob Bowser
Alsip-Hazlgrn-Oaklwn SD 126	District	11900 S Kostner Ave Alsip, IL 60803-2307	708-389-1900	Gina Fiske
Altamont CUSD 10	District	7 S Ewing St Altamont, IL 62411-1265	618-483-6195	Amy Ruckman
Alton CUSD 11	District	550 Landmarks Blvd Ste A Alton, IL 62002-6321	618-474-2600	Elaine Kane
AlWood CUSD 225	District	301 E 5th Ave Woodhull, IL 61490-9684	309-334-2719	Ben Rees
Amboy CUSD 272	District	11 E Hawley St Amboy, IL 61310-1430	815-857-2164	Joyce Schamberger
Anna CCSD 37	District	301 S Green St Anna, IL 62906-1126	618-833-6812	Angela Clay
Anna Jonesboro CHSD 81	District	608 S Main St Anna, IL 62906-1247	618-833-8421	Kathryn Barkley
Annawan CUSD 226	District	501 W South St Annawan, IL 61234-9715	309-935-6781	Dawn Heitzler
Antioch CCSD 34	District	964 Spafford St Antioch, IL 60002-1459	847-838-8401	Vasiliki Frake
Aptakisic-Tripp CCSD 102	District	1351 Abbott Court Buffalo Grove, IL 60089-7040	847-353-5660	Stacey Bachar

Filing Status [] Single [] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent

Form fields for personal information: Your first name and middle initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., Presidential Election Campaign, City, town, or post office, State, ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code.

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? [] Yes [] No

Standard Deduction Someone can claim: [] You as a dependent [] Your spouse as a dependent [] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: [] Were born before January 2, 1957 [] Are blind Spouse: [] Was born before January 2, 1957 [] Is blind

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Main tax calculation table with rows 1-15 and sub-rows 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b, 12a-12c, 13-15. Includes instructions for Attach Sch. B if required and Standard Deduction for.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC)	27a	
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit? See instructions.	b Routing number: _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number: _____		
	36 Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	
	38 Estimated tax penalty (see instructions)	38	

If you have a qualifying child, attach Sch. EIC.

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name: _____ Phone no.: _____ Personal identification number (PIN): _____


Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. _____ Email address _____

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address		Phone no.	Firm's EIN

		a Employee's social security number		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld			
				5 Medicare wages and tips		6 Medicare tax withheld			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12	
						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
						14 Other		12c	
f Employee's address and ZIP code						12d			
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2** Wage and Tax Statement

2021

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶ _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN	▶ _____		
c	Date of original divorce or separation agreement (see instructions) ▶ _____			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount ▶ _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2021
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ► _____	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ► _____	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Additional tax from Schedule 8812		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2021
Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	
5	Residential energy credits. Attach Form 5695		5	
6	Other nonrefundable credits:			
a	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
c	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
e	Alternative motor vehicle credit. Attach Form 8910	6e		
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
l	Amount on Form 8978, line 14. See instructions	6l		
z	Other nonrefundable credits. List type and amount ▶ _____	6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71480G

Schedule 3 (Form 1040) 2021

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13b		
c	Health coverage tax credit from Form 8885	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	Reserved for future use	13e		
f	Deferred amount of net 965 tax liability (see instructions)	13f		
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13g		
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13h		
z	Other payments or refundable credits. List type and amount ► _____	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

Schedule K-1 (Form 1065)

2021

Department of the Treasury Internal Revenue Service

For calendar year 2021, or tax year

beginning / / 2021 ending / /

Partner's Share of Income, Deductions, Credits, etc.

See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
B Partnership's name, address, city, state, and ZIP code
C IRS center where partnership filed return
D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN
F Name, address, city, state, and ZIP code for partner entered in E
G General partner or LLC member-manager / Limited partner or other LLC member
H1 Domestic partner / H2 Foreign partner
I1 What type of entity is this partner?
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here
J Partner's share of profit, loss, and capital
K Partner's share of liabilities

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Line number, and Description. Includes rows for Ordinary business income, Net rental real estate income, Other net rental income, Guaranteed payments, Interest income, Dividends, Royalties, Capital gains, Section 179 deduction, and Other deductions.

L Partner's Capital Account Analysis
Beginning capital account
Capital contributed during the year
Current year net income (loss)
Other increase (decrease)
Withdrawals and distributions
Ending capital account

M Did the partner contribute property with a built-in gain (loss)?

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)
Beginning
Ending

22 More than one activity for at-risk purposes*
23 More than one activity for passive activity purposes*
*See attached statement for additional information.

For IRS Use Only



Department
of the
Treasury

Internal
Revenue
Service

Your Federal Income Tax

For Individuals

Publication 17

Catalog Number 10311G

For use in preparing

2021 Returns

TAX GUIDE 2021



FOR INDIVIDUALS

Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Chinese](https://www.irs.gov/Chinese) (中文)
- [IRS.gov/Russian](https://www.irs.gov/Russian) (Русский)
- [IRS.gov/Spanish](https://www.irs.gov/Spanish) (Español)
- [IRS.gov/Korean](https://www.irs.gov/Korean) (한국어)
- [IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese) (Tiếng Việt)

Part One.

The Income Tax Return

The four chapters in this part provide basic information on the tax system. They take you through the first steps of filling out a tax return. They also provide information about dependents, and discuss recordkeeping requirements, IRS e-file (electronic filing), certain penalties, and the two methods used to pay tax during the year: withholding and estimated tax.

The Form 1040 and 1040-SR schedules that are discussed in these chapters are:

- Schedule 1, Additional Income and Adjustments to Income; and
- Schedule 3 (Part II), Other Payments and Refundable Credits.

1.

Filing Information

What's New

Due date of return. File Form 1040 or 1040-SR by April 18, 2022. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you don't live in the District of Columbia. If you live in Maine or Massachusetts, you have until April 19, 2022. That is because of the Patriots' Day holiday in those states.

Who must file. Generally, the amount of income you can receive before you must file a return has been increased. See [Table 1-1](#), [Table 1-2](#), and [Table 1-3](#) for the specific amounts.

Reminders

File online. Rather than filing a return on paper, you may be able to file electronically using IRS e-file. For more information, see [Why Should I File Electronically](#), later.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](#) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment, view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, your economic impact payment amounts, and transcripts.

- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- Update your address or manage your communication preferences.
- Go to [IRS.gov/SecureAccess](#) to view the required identity authentication process.

Change of address. If you change your address, you should notify the IRS. You can use Form 8822 to notify the IRS of the change. See [Change of Address](#), later, under *What Happens After I File*.

Enter your social security number. You must enter your social security number (SSN) in the spaces provided on your tax return. If you file a joint return, enter the SSNs in the same order as the names.

Direct deposit of refund. Instead of getting a paper check, you may be able to have your refund deposited directly into your account at a bank or other financial institution. See [Direct Deposit](#) under *Refunds*, later. If you choose direct deposit of your refund, you may be able to split the refund among two or three accounts.

Pay online or by phone. If you owe additional tax, you may be able to pay online or by phone. See [How To Pay](#), later.

Installment agreement. If you can't pay the full amount due with your return, you may ask to make monthly installment payments. See [Installment Agreement](#), later, under *Amount You Owe*. You may be able to apply online for a payment agreement if you owe federal tax, interest, and penalties.

Automatic 6-month extension. You can get an automatic 6-month extension to file your tax return if, no later than the date your return is due, you file Form 4868. See [Automatic Extension](#), later.

Service in combat zone. You are allowed extra time to take care of your tax matters if you are a member of the Armed Forces who served in a combat zone, or if you served in a combat zone in support of the Armed Forces. See [Individuals Serving in Combat Zone](#), later, under *When Do I Have To File*.

Adoption taxpayer identification number. If a child has been placed in your home for purposes of legal adoption and you won't be able to

get a social security number for the child in time to file your return, you may be able to get an adoption taxpayer identification number (ATIN). For more information, see [Social Security Number \(SSN\)](#), later.

Taxpayer identification number for aliens. If you or your dependent is a nonresident or resident alien who doesn't have and isn't eligible to get a social security number, file Form W-7, Application for IRS Individual Taxpayer Identification Number, with the IRS. For more information, see [Social Security Number \(SSN\)](#), later.

Individual taxpayer identification number (ITIN) renewal. Some ITINs must be renewed. If you haven't used your ITIN on a U.S. tax return at least once for tax years 2018, 2019, or 2020, it expired at the end of 2021 and must be renewed if you need to file a U.S. federal tax return in 2022. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at [IRS.gov/ITIN](#).

TIP ITINs assigned before 2013 have expired and must be renewed if you need to file a tax return in 2022. If you previously submitted a renewal application and it was approved, you do not need to renew again unless you haven't used your ITIN on a federal tax return at least once for tax years 2018, 2019, or 2020.

Frivolous tax submissions. The IRS has published a list of positions that are identified as frivolous. The penalty for filing a frivolous tax return is \$5,000. Also, the \$5,000 penalty will apply to other specified frivolous submissions. For more information, see [Civil Penalties](#), later.

Introduction

This chapter discusses the following topics.

- Whether you have to file a return.
- How to file electronically.
- How to file for free.
- When, how, and where to file your return.
- What happens if you pay too little or too much tax.
- What records you should keep and how long you should keep them.
- How you can change a return you have already filed.

Do I Have To File a Return?

You must file a federal income tax return if you are a citizen or resident of the United States or a resident of Puerto Rico and you meet the filing requirements for any of the following categories that apply to you.

1. Individuals in general. (There are special rules for surviving spouses, executors, administrators, legal representatives, U.S. citizens and residents living outside the United States, residents of Puerto Rico, and individuals with income from U.S. possessions.)
2. Dependents.
3. Certain children under age 19 or full-time students.
4. Self-employed persons.
5. Aliens.

The filing requirements for each category are explained in this chapter.

The filing requirements apply even if you don't owe tax.



Even if you don't have to file a return, it may be to your advantage to do so. See [Who Should File](#), later.



File only one federal income tax return for the year regardless of how many jobs you had, how many Forms W-2 you received, or how many states you lived in during the year. Don't file more than one original return for the same year, even if you haven't received your refund or haven't heard from the IRS since you filed.

Individuals—In General

If you are a U.S. citizen or resident, whether you must file a return depends on three factors.

1. Your gross income.
2. Your filing status.
3. Your age.

To find out whether you must file, see [Table 1-1](#), [Table 1-2](#), and [Table 1-3](#). Even if no table shows that you must file, you may need to file to get money back. See [Who Should File](#), later.

Gross income. This includes all income you receive in the form of money, goods, property, and services that isn't exempt from tax. It also includes income from sources outside the United States or from the sale of your main home (even if you can exclude all or part of it). Include part of your social security benefits if:

1. You were married, filing a separate return, and you lived with your spouse at any time during 2021; or
2. Half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly).

Table 1-1. 2021 Filing Requirements for Most Taxpayers

IF your filing status is...	AND at the end of 2021 you were...*	THEN file a return if your gross income was at least...**
Single	under 65	\$12,550
	65 or older	\$14,250
Married filing jointly***	under 65 (both spouses)	\$25,100
	65 or older (one spouse)	\$26,450
	65 or older (both spouses)	\$27,800
Married filing separately	any age	\$5
Head of household	under 65	\$18,800
	65 or older	\$20,500
Qualifying widow(er)	under 65	\$25,100
	65 or older	\$26,450

* If you were born on January 1, 1957, you are considered to be age 65 at the end of 2021. (If your spouse died in 2021 or if you are preparing a return for someone who died in 2021, see Pub. 501.)

** Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time during 2021, or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the Instructions for Form 1040 or Pub. 915 to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

*** If you didn't live with your spouse at the end of 2021 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

If either (1) or (2) applies, see the Instructions for Form 1040 or Pub. 915, Social Security and Equivalent Railroad Retirement Benefits, to figure the social security benefits you must include in gross income.

Common types of income are discussed in [Part Two](#) of this publication.

Community property states. Community property states include Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community property and what is separate income. For details, see Form 8958 and Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California must generally report half the combined community income of the individual and his or her domestic partner. See Pub. 555.

Self-employed individuals. If you are self-employed, your gross income includes the amount on line 7 of Schedule C (Form 1040), Profit or Loss From Business; and line 9 of Schedule F (Form 1040), Profit or Loss From Farming. See [Self-Employed Persons](#), later, for more information about your filing requirements.



If you don't report all of your self-employment income, your social security benefits may be lower when you retire.

Filing status. Your filing status depends on whether you are single or married and on your family situation. Your filing status is determined on the last day of your tax year, which is December 31 for most taxpayers. See [chapter 2](#) for an explanation of each filing status.

Age. If you are 65 or older at the end of the year, you can generally have a higher amount of gross income than other taxpayers before you must file. See [Table 1-1](#). You are considered 65 on the day before your 65th birthday. For example, if your 65th birthday is on January 1, 2022, you are considered 65 for 2021.

Surviving Spouses, Executors, Administrators, and Legal Representatives

You must file a final return for a decedent (a person who died) if both of the following are true.

- You are the surviving spouse, executor, administrator, or legal representative.
- The decedent met the filing requirements at the date of death.

For more information on rules for filing a decedent's final return, see Pub. 559.

U.S. Citizens and Resident Aliens Living Abroad

To determine whether you must file a return, include in your gross income any income you received abroad, including any income you can

exclude under the foreign earned income exclusion. For information on special tax rules that may apply to you, see Pub. 54. It is available online and at most U.S. embassies and consulates. See [How To Get Tax Help](#) in the back of this publication.

Residents of Puerto Rico

If you are a U.S. citizen and also a bona fide resident of Puerto Rico, you must generally file a U.S. income tax return for any year in which you meet the income requirements. This is in addition to any legal requirement you may have to file an income tax return with Puerto Rico.

If you are a bona fide resident of Puerto Rico for the entire year, your U.S. gross income doesn't include income from sources within Puerto Rico. It does, however, include any income you received for your services as an employee of the United States or a U.S. agency. If you receive income from Puerto Rican sources that isn't subject to U.S. tax, you must reduce your standard deduction. As a result, the amount of income you must have before you are required to file a U.S. income tax return is lower than the applicable amount in [Table 1-1](#) or [Table 1-2](#). For more information, see Pub. 570.

Individuals With Income From U.S. Possessions

If you had income from Guam, the Commonwealth of the Northern Mariana Islands, American Samoa, or the U.S. Virgin Islands, special rules may apply when determining whether you must file a U.S. federal income tax return. In addition, you may have to file a return with the individual island government. See Pub. 570 for more information.

Dependents

If you are a dependent (one who meets the dependency tests in [chapter 3](#)), see [Table 1-2](#) to find out whether you must file a return. You must also file if your situation is described in [Table 1-3](#).

Responsibility of parent. Generally, a child is responsible for filing his or her own tax return and for paying any tax on the return. If a dependent child must file an income tax return but can't file due to age or any other reason, then a parent, guardian, or other legally responsible person must file it for the child. If the child can't sign the return, the parent or guardian must sign the child's name followed by the words "By (your signature), parent for minor child."

Child's earnings. Amounts a child earns by performing services are included in his or her gross income and not the gross income of the parent. This is true even if under local law the child's parent has the right to the earnings and may actually have received them. But if the child doesn't pay the tax due on this income, the parent is liable for the tax.

Certain Children Under Age 19 or Full-Time Students

If a child's only income is interest and dividends (including capital gain distributions and Alaska Permanent Fund dividends), the child was under age 19 at the end of 2021 or was a full-time student under age 24 at the end of 2021, and certain other conditions are met, a parent can elect to include the child's income on the parent's return. If this election is made, the child doesn't have to file a return. See *Parent's Election To Report Child's Interest and Dividends* in Pub. 929, Tax Rules for Children and Dependents.

Self-Employed Persons

You are self-employed if you:

- Carry on a trade or business as a sole proprietor,
- Are an independent contractor,
- Are a member of a partnership, or
- Are in business for yourself in any other way.

Self-employment can include work in addition to your regular full-time business activities, such as certain part-time work you do at home or in addition to your regular job.

You must file a return if your gross income is at least as much as the filing requirement amount for your filing status and age (shown in [Table 1-1](#)). Also, you must file Form 1040 or 1040-SR and Schedule SE (Form 1040), Self-Employment Tax, if:

1. Your net earnings from self-employment (excluding church employee income) were \$400 or more, or
2. You had church employee income of \$108.28 or more. (See [Table 1-3](#).)

Use Schedule SE (Form 1040) to figure your self-employment tax. Self-employment tax is comparable to the social security and Medicare tax withheld from an employee's wages. For more information about this tax, see Pub. 334, Tax Guide for Small Business.

Employees of foreign governments or international organizations. If you are a U.S. citizen who works in the United States for an international organization, a foreign government, or a wholly owned instrumentality of a foreign government, and your employer isn't required to withhold social security and Medicare taxes from your wages, you must include your earnings from services performed in the United States when figuring your net earnings from self-employment.

Ministers. You must include income from services you performed as a minister when figuring your net earnings from self-employment, unless you have an exemption from self-employment tax. This also applies to Christian Science practitioners and members of a religious order who have not taken a vow of poverty. For more information, see Pub. 517.

Aliens

Your status as an alien (resident, nonresident, or dual-status) determines whether and how you must file an income tax return.

The rules used to determine your alien status are discussed in Pub. 519, U.S. Tax Guide for Aliens.

Resident alien. If you are a resident alien for the entire year, you must file a tax return following the same rules that apply to U.S. citizens. Use the forms discussed in this publication.

Nonresident alien. If you are a nonresident alien, the rules and tax forms that apply to you are different from those that apply to U.S. citizens and resident aliens. See Pub. 519 to find out if U.S. income tax laws apply to you and which forms you should file.

Dual-status taxpayer. If you are a resident alien for part of the tax year and a nonresident alien for the rest of the year, you are a dual-status taxpayer. Different rules apply for each part of the year. For information on dual-status taxpayers, see Pub. 519.

Who Should File

Even if you don't have to file, you should file a federal income tax return to get money back if any of the following conditions apply.

1. You had federal income tax withheld or made estimated tax payments.
2. You qualify for the earned income credit. See Pub. 596, Earned Income Credit (EIC), for more information.
3. You qualify for the refundable child tax credit or additional child tax credit. See [chapter 14](#) for more information.
4. You qualify for the premium tax credit. See Pub. 974, Premium Tax Credit (PTC), for more information.
5. You qualify for the health coverage tax credit. See Form 8885, Health Coverage Tax Credit, and its instructions, for more information.
6. You qualify for the American opportunity credit. See Pub. 970, Tax Benefits for Education, for more information.
7. You qualify for the credit for federal tax on fuels. See [chapter 13](#) for more information.
8. You qualify for the child and dependent care credit.

Form 1040 or 1040-SR

Use Form 1040 or 1040-SR to file your return. (But also see [Why Should I File Electronically](#), later.)

You can use Form 1040 or 1040-SR to report all types of income, deductions, and credits.

5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 866-653-4261.

Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) to learn more about identity theft and how to reduce your risk.

2.

Filing Status

Introduction

This chapter helps you determine which filing status to use. There are five filing statuses.

- Single.
- Married Filing Jointly.
- Married Filing Separately.
- Head of Household.
- Qualifying Widow(er).

TIP *If more than one filing status applies to you, choose the one that will give you the lowest tax.*

You must determine your filing status before you can determine whether you must file a tax return ([chapter 1](#)), your standard deduction ([chapter 10](#)), and your tax ([chapter 11](#)). You also use your filing status to determine whether you are eligible to claim certain deductions and credits.

Useful Items

You may want to see:

Publication

- 501** Dependents, Standard Deduction, and Filing Information
- 503** Child and Dependent Care Expenses
- 519** U.S. Tax Guide for Aliens
- 555** Community Property
- 559** Survivors, Executors, and Administrators
- 596** Earned Income Credit (EIC)
- 925** Passive Activity and At-Risk Rules

For these and other useful items, go to [IRS.gov/Forms](https://www.irs.gov/Forms).

Marital Status

In general, your filing status depends on whether you are considered unmarried or married.

Unmarried persons. You are considered unmarried for the whole year if, on the last day of your tax year, you are either:

- Unmarried, or
- Legally separated from your spouse under a divorce or separate maintenance decree.

State law governs whether you are married or legally separated under a divorce or separate maintenance decree.

Divorced persons. If you are divorced under a final decree by the last day of the year, you are considered unmarried for the whole year.

Divorce and remarriage. If you obtain a divorce for the sole purpose of filing tax returns as unmarried individuals, and at the time of divorce you intend to and do, in fact, remarry each other in the next tax year, you and your spouse must file as married individuals in both years.

Annulled marriages. If you obtain a court decree of annulment, which holds that no valid marriage ever existed, you are considered unmarried even if you filed joint returns for earlier years. File Form 1040-X, Amended U.S. Individual Income Tax Return, claiming single or head of household status for all tax years that are affected by the annulment and not closed by the statute of limitations for filing a tax return. Generally, for a credit or refund, you must file Form 1040-X within 3 years (including extensions) after the date you filed your original return or within 2 years after the date you paid the tax, whichever is later. If you filed your original return early (for example, March 1), your return is considered filed on the due date (generally April 15). However, if you had an extension to file (for example, until October 15) but you filed earlier and we received it on July 1, your return is considered filed on July 1.

Head of household or qualifying widow(er). If you are considered unmarried, you may be able to file as head of household or as qualifying widow(er). See [Head of Household](#) and [Qualifying Widow\(er\)](#) to see if you qualify.

Married persons. If you are considered married, you and your spouse can file a joint return or separate returns.

Considered married. You are considered married for the whole year if, on the last day of your tax year, you and your spouse meet any one of the following tests.

1. You are married and living together.
2. You are living together in a common law marriage recognized in the state where you now live or in the state where the common law marriage began.
3. You are married and living apart, but not legally separated under a decree of divorce or separate maintenance.
4. You are separated under an interlocutory (not final) decree of divorce.

Spouse died during the year. If your spouse died during the year, you are considered married for the whole year for filing status purposes.

If you didn't remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse. For the next 2 years, you may be entitled to the special benefits described later under [Qualifying Widow\(er\)](#).

If you remarried before the end of the tax year, you can file a joint return with your new

spouse. Your deceased spouse's filing status is married filing separately for that year.

Married persons living apart. If you live apart from your spouse and meet certain tests, you may be able to file as head of household even if you aren't divorced or legally separated. If you qualify to file as head of household instead of married filing separately, your standard deduction will be higher. Also, your tax may be lower, and you may be able to claim the earned income credit. See [Head of Household](#), later.

Single

Your filing status is single if you are considered unmarried and you don't qualify for another filing status. To determine your marital status, see [Marital Status](#), earlier.

Widow(er). Your filing status may be single if you were widowed before January 1, 2021, and didn't remarry before the end of 2021. You may, however, be able to use another filing status that will give you a lower tax. See [Head of Household](#) and [Qualifying Widow\(er\)](#), later, to see if you qualify.

How to file. On Form 1040 or 1040-SR, show your filing status as single by checking the "Single" box on the *Filing Status* line at the top of the form. Use the *Single* column of the Tax Table, or Section A of the Tax Computation Worksheet, to figure your tax.

Married Filing Jointly

You can choose married filing jointly as your filing status if you are considered married and both you and your spouse agree to file a joint return. On a joint return, you and your spouse report your combined income and deduct your combined allowable expenses. You can file a joint return even if one of you had no income or deductions.

If you and your spouse decide to file a joint return, your tax may be lower than your combined tax for the other filing statuses. Also, your standard deduction (if you don't itemize deductions) may be higher, and you may qualify for tax benefits that don't apply to other filing statuses.

How to file. On Form 1040 or 1040-SR, show your filing status as married filing jointly by checking the "Married filing jointly" box on the *Filing Status* line at the top of the form. Use the *Married filing jointly* column of the Tax Table, or Section B of the Tax Computation Worksheet, to figure your tax.

TIP *If you and your spouse each have income, you may want to figure your tax both on a joint return and on separate returns (using the filing status of married filing separately). You can choose the method that gives the two of you the lower combined tax unless you are required to file separately.*

Spouse died. If your spouse died during the year, you are considered married for the whole year and can choose married filing jointly as your filing status. See [Spouse died during the year](#), under *Married persons*, earlier, for more information.

If your spouse died in 2022 before filing a 2021 return, you can choose married filing jointly as your filing status on your 2021 return.

Divorced persons. If you are divorced under a final decree by the last day of the year, you are considered unmarried for the whole year and you can't choose married filing jointly as your filing status.

Filing a Joint Return

Both you and your spouse must include all of your income and deductions on your joint return.

Accounting period. Both of you must use the same accounting period, but you can use different accounting methods. See [Accounting Periods](#) and [Accounting Methods](#) in chapter 1.

Joint responsibility. Both of you may be held responsible, jointly and individually, for the tax and any interest or penalty due on your joint return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. One spouse may be held responsible for all the tax due even if all the income was earned by the other spouse.

You may want to file separately if:

- You believe your spouse isn't reporting all of his or her income, or
- You don't want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.

Divorced taxpayer. You may be held jointly and individually responsible for any tax, interest, and penalties due on a joint return filed before your divorce. This responsibility may apply even if your divorce decree states that your former spouse will be responsible for any amounts due on previously filed joint returns.

Relief from joint responsibility. In some cases, one spouse may be relieved of joint responsibility for tax, interest, and penalties on a joint return for items of the other spouse that were incorrectly reported on the joint return. You can ask for relief no matter how small the liability.

There are three types of relief available.

1. Innocent spouse relief.
2. Separation of liability (available only to joint filers who are divorced, widowed, legally separated, or haven't lived together for the 12 months ending on the date the election for this relief is filed).
3. Equitable relief.

You must file Form 8857, Request for Innocent Spouse Relief, to request relief from joint responsibility. Pub. 971, Innocent Spouse Relief, explains these kinds of relief and who may qualify for them.

Signing a joint return. For a return to be considered a joint return, both spouses must generally sign the return.

Spouse died before signing. If your spouse died before signing the return, the

executor or administrator must sign the return for your spouse. If neither you nor anyone else has yet been appointed as executor or administrator, you can sign the return for your spouse and enter "Filing as surviving spouse" in the area where you sign the return.

Spouse away from home. If your spouse is away from home, you should prepare the return, sign it, and send it to your spouse to sign so that it can be filed on time.

Injury or disease prevents signing. If your spouse can't sign because of disease or injury and tells you to sign for him or her, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse can't sign; it should also state that your spouse has agreed to your signing for him or her.

Signing as guardian of spouse. If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

Spouse in combat zone. You can sign a joint return for your spouse if your spouse can't sign because he or she is serving in a combat zone (such as the Persian Gulf Area, Serbia, Montenegro, Albania, or Afghanistan), even if you don't have a power of attorney or other statement. Attach a signed statement to your return explaining that your spouse is serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Pub. 3, Armed Forces' Tax Guide.

Power of attorney. In order for you to sign a return for your spouse in any of these cases, you must attach to the return a power of attorney (POA) that authorizes you to sign for your spouse. You can use a POA that states that you have been granted authority to sign the return, or you can use Form 2848. Part I of Form 2848 must state that you are granted authority to sign the return.

Nonresident alien or dual-status alien. Generally, a married couple can't file a joint return if either one is a nonresident alien at any time during the tax year. However, if one spouse was a nonresident alien or dual-status alien who was married to a U.S. citizen or resident alien at the end of the year, the spouses can choose to file a joint return. If you do file a joint return, you and your spouse are both treated as U.S. residents for the entire tax year. See chapter 1 of Pub. 519, U.S. Tax Guide for Aliens.

Married Filing Separately

You can choose married filing separately as your filing status if you are married. This filing status may benefit you if you want to be responsible only for your own tax or if it results in less tax than filing a joint return.

If you and your spouse don't agree to file a joint return, you must use this filing status unless you qualify for head of household status, discussed later.

You may be able to choose head of household filing status if you are considered unmarried because you live apart from your spouse and meet certain tests (explained under [Head of Household](#), later). This can apply to you even if you aren't divorced or legally separated. If you qualify to file as head of household, instead of as married filing separately, your tax may be lower, you may be able to claim the earned income credit and certain other benefits, and your standard deduction will be higher. The head of household filing status allows you to choose the standard deduction even if your spouse chooses to itemize deductions. See [Head of Household](#), later, for more information.

TIP You will generally pay more combined tax on separate returns than you would on a joint return for the reasons listed under [Special Rules](#), later. However, unless you are required to file separately, you should figure your tax both ways (on a joint return and on separate returns). This way, you can make sure you are using the filing status that results in the lowest combined tax. When figuring the combined tax of a married couple, you may want to consider state taxes as well as federal taxes.

How to file. If you file a separate return, you generally report only your own income, credits, and deductions.

Select this filing status by checking the "Married filing separately" box on the *Filing Status* line at the top of Form 1040 or 1040-SR. Enter your spouse's full name and SSN or ITIN in the entry space at the bottom of the *Filing Status* section. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter "NRA" in the space for your spouse's SSN. Use the *Married filing separately* column of the Tax Table, or Section C of the Tax Computation Worksheet, to figure your tax.

Special Rules

If you choose married filing separately as your filing status, the following special rules apply. Because of these special rules, you usually pay more tax on a separate return than if you use another filing status you qualify for.

1. Your tax rate is generally higher than on a joint return.
2. Your exemption amount for figuring the alternative minimum tax is half that allowed on a joint return.
3. You can't take the credit for child and dependent care expenses in most cases, and the amount you can exclude from income under an employer's dependent care assistance program is limited to \$5,250 (instead of \$10,500 on a joint return). However, if you are legally separated or living apart from your spouse, you may be able to file a separate return and still take the credit. For more information about these expenses, the credit, and the exclusion, see *What's Your Filing Status?*

in Pub. 503, Child and Dependent Care Expenses.

4. You can't take the earned income credit, unless you were separated from your spouse at the end of 2021 and meet certain requirements. For more information about these requirements, see [Rule 3—If Your Filing Status is Married Filing Separately, You Must Meet Certain Rules](#) in Pub. 596, Earned Income Credit (EIC).
5. You can't take the exclusion or credit for adoption expenses in most cases.
6. You can't take the education credits (the American opportunity credit and lifetime learning credit), or the deduction for student loan interest.
7. You can't exclude any interest income from qualified U.S. savings bonds you used for higher education expenses.
8. If you lived with your spouse at any time during the tax year:
 - a. You can't claim the credit for the elderly or the disabled, and
 - b. You must include in income a greater percentage (up to 85%) of any social security or equivalent railroad retirement benefits you received.
9. The following credits and deductions are reduced at income levels half of those for a joint return:
 - a. The child tax credit and the credit for other dependents, and
 - b. The retirement savings contributions credit.
10. Your capital loss deduction limit is \$1,500 (instead of \$3,000 on a joint return).
11. If your spouse itemizes deductions, you can't claim the standard deduction. If you can claim the standard deduction, your basic standard deduction is half of the amount allowed on a joint return.

Adjusted gross income (AGI) limits. If your AGI on a separate return is lower than it would have been on a joint return, you may be able to deduct a larger amount for certain deductions that are limited by AGI, such as medical expenses.

Individual retirement arrangements (IRAs). You may not be able to deduct all or part of your contributions to a traditional IRA if you or your spouse were covered by an employee retirement plan at work during the year. Your deduction is reduced or eliminated if your income is more than a certain amount. This amount is much lower for married individuals who file separately and lived together at any time during the year. For more information, see [How Much Can You Deduct](#) in chapter 9.

Rental activity losses. If you actively participated in a passive rental real estate activity that produced a loss, you can generally deduct the loss from your nonpassive income, up to \$25,000. This is called a "special allowance." However, married persons filing separate returns who lived together at any time during the year can't claim this special allowance. Married persons filing separate returns who lived apart

at all times during the year are each allowed a \$12,500 maximum special allowance for losses from passive real estate activities. See [Rental Activities](#) in Pub. 925, Passive Activity and At-Risk Rules, for more information.

Community property states. If you live in a community property state and file separately, your income may be considered separate income or community income for income tax purposes. Community property states include Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. See Pub. 555, Community Property, for more information.

Joint Return After Separate Returns

You can change your filing status from a separate return to a joint return by filing an amended return using Form 1040-X.

You can generally change to a joint return any time within 3 years from the due date of the separate return or returns. This doesn't include any extensions. A separate return includes a return filed by you or your spouse claiming married filing separately, single, or head of household filing status.

Separate Returns After Joint Return

Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return.

Exception. A personal representative for a decedent can change from a joint return elected by the surviving spouse to a separate return for the decedent. The personal representative has 1 year from the due date (including extensions) of the return to make the change. See Pub. 559, Survivors, Executors, and Administrators, for more information on filing a return for a decedent.

Head of Household

You may be able to file as head of household if you meet all of the following requirements.

1. You are unmarried or considered unmarried on the last day of the year. See [Marital Status](#), earlier, and [Considered Unmarried](#), later.
2. You paid more than half of the cost of keeping up a home for the year.
3. A qualifying person lived with you in the home for more than half the year (except for temporary absences, such as school). However, if the qualifying person is your dependent parent, he or she doesn't have to live with you. See [Special rule for parent](#), later, under [Qualifying Person](#).

TIP If you qualify to file as head of household, your tax rate will usually be lower than the rates for single or married filing separately. You will also receive a higher standard deduction than if you file as single or married filing separately.

How to file. Indicate your choice of this filing status by checking the "Head of household" box on the [Filing Status](#) line at the top of Form 1040 or 1040-SR. If the child who qualifies you for this filing status isn't claimed as your dependent in the [Dependents](#) section of Form 1040 or 1040-SR, enter the child's name in the entry space at the bottom of the [Filing Status](#) section. Use the [Head of a household](#) column of the Tax Table, or Section D of the Tax Computation Worksheet, to figure your tax.

Considered Unmarried

To qualify for head of household status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the tax year if you meet all of the following tests.

1. You file a separate return. A separate return includes a return claiming married filing separately, single, or head of household filing status.
2. You paid more than half of the cost of keeping up your home for the tax year.
3. Your spouse didn't live in your home during the last 6 months of the tax year. Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstances. See [Temporary absences](#) under [Qualifying Person](#), later.
4. Your home was the main home of your child, stepchild, or foster child for more than half the year. (See [Home of qualifying person](#) under [Qualifying Person](#), later, for rules applying to a child's birth, death, or temporary absence during the year.)
5. You must be able to claim the child as a dependent. However, you meet this test if you can't claim the child as a dependent only because the noncustodial parent can claim the child using the rules described in [Children of divorced or separated parents \(or parents who live apart\)](#) under [Qualifying Child](#) in chapter 3, or referred to in [Support Test for Children of Divorced or Separated Parents \(or Parents Who Live Apart\)](#) under [Qualifying Relative](#) in chapter 3. The general rules for claiming a child as a dependent are explained in chapter 3.

CAUTION If you were considered married for part of the year and lived in a [community property state](#) (listed earlier under [Married Filing Separately](#)), special rules may apply in determining your income and expenses. See Pub. 555 for more information.

Nonresident alien spouse. You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you don't choose to treat your nonresident spouse as a resident alien. However, your spouse isn't a qualifying person for head of household purposes. You must have another qualifying person and meet the other tests to be eligible to file as head of household.

Choice to treat spouse as resident. You are considered married if you choose to treat

Worksheet 2-1. Cost of Keeping Up a Home

Keep for Your Records



	Amount You Paid	Total Cost
Property taxes	\$	\$
Mortgage interest expense		
Rent		
Utility charges		
Repairs/Maintenance		
Property insurance		
Food eaten in the home		
Other household expenses		
Totals	\$	\$
Minus total amount you paid		()
Amount others paid		\$
If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half of the cost of keeping up the home.		

your spouse as a resident alien. See chapter 1 of Pub. 519.

Keeping Up a Home

To qualify for head of household status, you must pay more than half of the cost of keeping up a home for the year. You can determine whether you paid more than half of the cost of keeping up a home by using [Worksheet 2-1](#).

Costs you include. Include in the cost of keeping up a home expenses, such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities, and food eaten in the home.

Costs you don't include. Don't include the costs of clothing, education, medical treatment, vacations, life insurance, or transportation. Also don't include the value of your services or those of a member of your household.

Qualifying Person

See [Table 2-1](#) to see who is a qualifying person. Any person not described in [Table 2-1](#) isn't a qualifying person.

Example 1—Child. Your unmarried son lived with you all year and was 18 years old at the end of the year. He didn't provide more than half of his own support and doesn't meet the tests to be a qualifying child of anyone else. As a result, he is your qualifying child (see [Qualifying Child](#) in chapter 3) and, because he is single, your qualifying person for head of household purposes.

Example 2—Child who isn't qualifying person. The facts are the same as in [Example 1](#), except your son was 25 years old at the end of the year and his gross income was \$5,000. Because he doesn't meet the [age test](#) (explained under [Qualifying Child](#) in chapter 3), your son isn't your qualifying child. Because he doesn't meet the [gross income test](#) (explained under [Qualifying Relative](#) in chapter 3), he isn't

your qualifying relative. As a result, he isn't your qualifying person for head of household purposes.

Example 3—Girlfriend. Your girlfriend lived with you all year. Even though she may be your qualifying relative if the gross income and support tests (explained in chapter 3) are met, she isn't your qualifying person for head of household purposes because she isn't related to you in one of the ways listed under [Relatives who don't have to live with you](#) in chapter 3. See [Table 2-1](#).

Example 4—Girlfriend's child. The facts are the same as in [Example 3](#), except your girlfriend's 10-year-old son also lived with you all year. He isn't your qualifying child and, because he is your girlfriend's qualifying child, he isn't your qualifying relative (see [Not a Qualifying Child Test](#) in chapter 3). As a result, he isn't your qualifying person for head of household purposes.

Home of qualifying person. Generally, the qualifying person must live with you for more than half the year.

Special rule for parent. If your qualifying person is your father or mother, you may be eligible to file as head of household even if your father or mother doesn't live with you. However, you must be able to claim your father or mother as a dependent. Also, you must pay more than half of the cost of keeping up a home that was the main home for the entire year for your father or mother.

If you pay more than half of the cost of keeping your parent in a rest home or home for the elderly, that counts as paying more than half of the cost of keeping up your parent's main home.

Death or birth. You may be eligible to file as head of household even if the individual who qualifies you for this filing status is born or dies during the year. If the individual is your qualifying child, the child must have lived with you for more than half the part of the year he or she

was alive. If the individual is anyone else, see Pub. 501 for more information.

Temporary absences. You and your qualifying person are considered to live together even if one or both of you are temporarily absent from your home due to special circumstances, such as illness, education, business, vacation, military service, or detention in a juvenile facility. It must be reasonable to assume the absent person will return to the home after the temporary absence. You must continue to keep up the home during the absence.

Kidnapped child. You may be eligible to file as head of household even if the child who is your qualifying person has been kidnapped. For more information, see Pub. 501.

Qualifying Widow(er)

If your spouse died in 2021, you can use married filing jointly as your filing status for 2021 if you otherwise qualify to use that status. The year of death is the last year for which you can file jointly with your deceased spouse. See [Married Filing Jointly](#), earlier.

You may be eligible to use qualifying widow(er) as your filing status for 2 years following the year your spouse died. For example, if your spouse died in 2020, and you haven't remarried, you may be able to use this filing status for 2021 and 2022.

This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you don't itemize deductions). It doesn't entitle you to file a joint return.

How to file. Indicate your choice of this filing status by checking the "Qualifying widow(er)" box on the *Filing Status* line at the top of Form 1040 or 1040-SR. If the child who qualifies you for this filing status isn't claimed as your dependent in the *Dependents* section of Form 1040 or 1040-SR, enter the child's name in the entry space at the bottom of the *Filing Status* section. Use the *Married filing jointly* column of the Tax Table, or Section B of the Tax Computation Worksheet, to figure your tax.

Eligibility rules. You are eligible to file your 2021 return as a qualifying widow(er) if you meet all of the following tests.

- You were entitled to file a joint return with your spouse for the year your spouse died. It doesn't matter whether you actually filed a joint return.
- Your spouse died in 2019 or 2020 and you didn't remarry before the end of 2021.
- You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2021:
 - The child had gross income of \$4,300 or more,
 - The child filed a joint return, or
 - You could be claimed as a dependent on someone else's return.

If the child isn't claimed as your dependent in the *Dependents* section on Form 1040 or 1040-SR, enter the child's name in the entry space at the bottom of



General Instructions for Certain Information Returns

(Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G)

Section references are to the Internal Revenue Code unless otherwise noted.

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What's New

Electronic filing of returns. The Taxpayer First Act of 2019, enacted July 1, 2019, authorized the Department of

the Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2022 tax returns. If final regulations are issued and effective for 2022 tax returns required to be filed in 2023, we will post an article at [IRS.gov](#) explaining the change. Until final regulations are issued, however, the number remains at 250, as reflected in these instructions.

Electronic filing of Forms 1099. Under Section 2102 of the Taxpayer First Act the IRS is developing an Internet portal that will allow taxpayers to electronically file Forms 1099 after December 31, 2022. See [part F](#) or go to [IRS.gov](#) for additional information and updates.

New Form 1098-F filing requirement. File Form 1098-F, Fines, Penalties and Other Amounts, to report payments made under suits and agreement, which are binding on or after January 1, 2022. See T.D. 9946, available at [IRS.gov/TD9946](#). For the latest filing information, see [IRS.gov/Form1098F](#).

Continuous use conversion. Forms 1098, 1099-A, 1099-C, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, and 1099-S and their instructions have been converted from annual updates to continuous use. The form and its instructions will be updated as needed.

Future Developments

For the latest information about developments related to the General Instructions for Certain Information Returns after they were published, go to [General Instructions for Certain Information Returns](#) at [IRS.gov/1099GeneralInstructions](#).

Reminders

Where to send extension of time to furnish statements to recipients. An extension of time to furnish the statements is now a fax only submission. See [Extension of time to furnish statements to recipients](#), later, for more information.

Continuous use. Forms 1097-BTC, 1098, 1098-C, 1098-F, 1098-MA, 1098-Q, 1099-A, 1099-C, 1099-CAP, 1099-G, 1099-H, 1099-INT, 1099-K, 1099-LS, 1099-LTC, 1099-OID, 1099-Q, 1099-S, 1099-SA, and 1099-SB and their instructions are continuous use. The forms and their instructions will be updated as needed.

Guide to Information Returns (If any date shown falls on a Saturday, Sunday, or legal holiday in the District of Columbia or where the return is to be filed, the due date is the next business day.)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	Income such as interest, dividends, royalties, pensions and annuities, etc., and amounts withheld under chapter 3. Also, distributions of effectively connected income by publicly traded partnerships or nominees.	See form instructions	March 15	March 15
1097-BTC	Bond Tax Credit	Tax credit bond credits to bondholders.	All amounts	February 28*	On or before the 15th day of the 2nd calendar month after the close of the calendar month in which the credit is allowed
1098	Mortgage Interest Statement	Mortgage interest (including points) and certain mortgage insurance premiums you received in the course of your trade or business from individuals and reimbursements of overpaid interest.	\$600 or more	February 28*	(To Payer/Borrower) January 31
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes	Information regarding a donated motor vehicle, boat, or airplane.	Gross proceeds of more than \$500	February 28*	(To Donor) 30 days from date of sale or contribution
1098-E	Student Loan Interest Statement	Student loan interest received in the course of your trade or business.	\$600 or more	February 28*	January 31
1098-F	Fines, Penalties, and Other Amounts	Statement furnished by a government or governmental entity regarding payments required by a court order or agreement with respect to a violation or potential violation of law.	\$50,000 or more	N/A	N/A
1098-MA	Mortgage Assistance Payments	Assistance payments paid to homeowners from funds allocated from the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund) or the Emergency Homeowners' Loan Program.	All amounts	February 28	January 31
1098-Q	Qualifying Longevity Annuity Contract Information	Status of a contract that is intended to be a qualifying longevity annuity contract (QLAC), defined in section A-17 of Regulations section 1.401(a)(9)-6, that is purchased or held under any plan, annuity, or account described in section 401(a), 403(a), 403(b), or 408 (other than a Roth IRA) or eligible governmental plan under section 457(b).	All amounts	February 28	January 31
1098-T	Tuition Statement	Qualified tuition and related expenses, reimbursements or refunds, and scholarships or grants (optional).	See instructions	February 28*	January 31
1099-A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	February 28*	(To Borrower) January 31
1099-B	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	All amounts	February 28*	February 15**
1099-C	Cancellation of Debt	Cancellation of a debt owed to a financial institution, the federal government, a credit union, RTC, FDIC, NCUA, a military department, the U.S. Postal Service, the Postal Rate Commission, or any organization having a significant trade or business of lending money.	\$600 or more	February 28*	January 31
1099-CAP	Changes in Corporate Control and Capital Structure	Information about cash, stock, or other property from an acquisition of control or the substantial change in capital structure of a corporation.	Over \$1,000	February 28*	(To Shareholders) January 31, (To Clearing Organization) January 5
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock and liquidation distributions (including distributions reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$10 or more, except \$600 or more for liquidations	February 28*	January 31**
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.	\$10 or more for refunds and unemployment	February 28*	January 31
1099-H	Health Coverage Tax Credit (HCTC) Advance Payments	Health insurance premiums paid on behalf of certain individuals.	All amounts	February 28*	January 31

* The due date is March 31 if filed electronically.

** The due date is March 15 for reporting by trustees and middlemen of WHFITs.

Guide to Information Returns (Continued)

Form	Title	What To Report	Amounts To Report	Due Date		
				To IRS	To Recipient (unless indicated otherwise)	
1099-INT	Interest Income	Interest income (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)); market discount subject to an election under section 1278(b). Tax-exempt interest is also reported on this form.	\$10 or more (\$600 or more in some cases)	February 28*	January 31**	
1099-K	Payment Card and Third Party Network Transactions	Payment card transactions.	All amounts	February 28*	January 31	
		Third party network transactions.	more than \$600			
1099-LS	Reportable Life Insurance Sale	Payments made to a payment recipient in a reportable policy sale.	All amounts***	February 28*	For reportable policy sale payment recipient, February 15; For issuer, January 15, or earlier as required by Regulations section 1.6050Y-2(d)(2)(i)(A)	
1099-LTC	Long-Term Care and Accelerated Death Benefits	Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider.	All amounts	February 28*	January 31	
1099-MISC	Miscellaneous Information	Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$600 or more, except \$10 or more for royalties	February 28*	January 31**	
		Payments to crew members by owners or operators of fishing boats including payments of proceeds from sale of catch.	All amounts			
		Section 409A income from nonqualified deferred compensation plans (NQDCs).	All amounts			
		Payments to a physician, physicians' corporation, or other supplier of health and medical services. Issued mainly by medical assistance programs or health and accident insurance plans.	\$600 or more			
		Fish purchases paid in cash for resale.	\$600 or more			
		Crop insurance proceeds.	\$600 or more			
		Substitute dividends and tax-exempt interest payments reportable by brokers.	\$10 or more			February 15**
		Gross proceeds paid to attorneys.	\$600 or more			February 15**
		A U.S. account for chapter 4 purposes to which you made no payments during the year that are reportable on any applicable Form 1099 (or a U.S. account to which you made payments during the year that do not reach the applicable reporting threshold for any applicable Form 1099) reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A).	All amounts (including \$0)		January 31**	
	Aggregated direct sales of consumer goods for resale.	\$5,000 or more				
1099-NEC	Nonemployee Compensation	Payments for services performed for a trade or business by people not treated as its employees (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)). Examples: fees to subcontractors or directors and golden parachute payments.	\$600 or more	January 31	January 31	
		Aggregated direct sales of consumer goods for resale.	\$5,000 or more			
1099-OID	Original Issue Discount	Original issue discount (including amounts reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)); market discount subject to an election under section 1278(b). Tax-exempt OID is also reported on this form.	\$10 or more	February 28*	January 31**	
1099-PATR	Taxable Distributions Received From Cooperatives	Distributions from cooperatives passed through to their patrons including any domestic production activities deduction and certain pass-through credits.	\$10 or more	February 28*	January 31	

* The due date is March 31 if filed electronically.

** The due date is March 15 for reporting by trustees and middlemen of WHFITs.

*** See Regulations sections 1.6050Y-1(a)(16)(ii) and 1.6050Y-2(f)(2) for exceptions for amounts paid to persons other than sellers. Also, no amounts are required to be reported on statements furnished to issuers. See Regulations section 1.6050Y-2(d)(2)(i)(A).

Guide to Information Returns (Continued)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)	Earnings from qualified tuition programs and Coverdell ESAs.	All amounts	February 28*	January 31
1099-QA	Distributions From ABLE Accounts	Distributions from ABLE accounts.	All amounts	February 28	January 31
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	Distributions from retirement or profit-sharing plans, any IRA, insurance contracts, and IRA recharacterizations (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(B) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$10 or more	February 28*	January 31
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate and certain royalty payments.	Generally, \$600 or more	February 28*	February 15
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	Distributions from an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	February 28*	January 31
1099-SB	Seller's Investment in Life Insurance Contract	Seller's investment in a life insurance contract as determined by the issuer.	All amounts	March 1* (except as provided in Regulations section 1.6050Y-3(c))	February 15 (except as provided in Regulations section 1.6050Y-3(d)(2))
3921	Exercise of an Incentive Stock Option Under Section 422(b)	Transfer of stock pursuant to the exercise of an incentive stock option under section 422(b).	All amounts	February 28*	January 31
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)	Transfer of stock acquired through an employee stock purchase plan under section 423(c).	All amounts	February 28*	January 31
5498	IRA Contribution Information	Contributions (including rollover contributions) to any individual retirement arrangement (IRA), including a SEP, SIMPLE, and Roth IRA; Roth conversions; IRA recharacterizations; and the fair market value (FMV) of the account (including information on hard-to-value assets).	All amounts	May 31	(To Participant) For FMV/RMD/SIMPLE IRA contributions, January 31; For all other contributions, May 31
5498-ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA.	All amounts	May 31	April 30
5498-QA	ABLE Account Contributions Information	Contributions (including rollover contributions) to an ABLE account.	All amounts	May 31	March 15
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information	Contributions to an HSA (including transfers and rollovers) or Archer MSA and the FMV of an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	May 31	(To Participant) May 31
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, wagering pools, poker tournaments, etc.	Generally, \$600 or more; \$1,200 or more from bingo or slot machines; \$1,500 or more from keno	February 28*	January 31

* The due date is March 31 if filed electronically.



Instructions for Form 8863

Education Credits (American Opportunity and Lifetime Learning Credits)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8863 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8863](https://www.irs.gov/Form8863).

What's New

Limits on modified adjusted gross income (MAGI). The lifetime learning credit MAGI limit increases to \$180,000 if you're married filing jointly (\$90,000 if you're filing single, head of household, or qualifying widow(er)). The American opportunity credit MAGI limits remain unchanged. See Table 1 and the instructions for line 3 or line 14.

Reminders

Form 1098-T requirement. To be eligible to claim the American opportunity credit or the lifetime learning credit, the law requires a taxpayer (or a dependent) to have received Form 1098-T, Tuition Statement, from an eligible educational institution, whether domestic or foreign.

However, you may claim one of these education benefits if the student doesn't receive a Form 1098-T because the student's educational institution isn't required to furnish a Form 1098-T to the student under existing rules (for example, if the student is a qualified nonresident alien, has certain qualified education expenses paid entirely with scholarships, has certain qualified education expenses paid under a formal billing arrangement, or is enrolled only in courses for which no academic credit is awarded). If a student's educational institution isn't required to provide a Form 1098-T to the student, you may claim one of these education benefits without a Form 1098-T if you otherwise qualify, can demonstrate that you (or a dependent) were enrolled at an eligible educational institution, and can substantiate the payment of qualified tuition and related expenses.

You may also claim one of these educational benefits if the student attended an eligible educational institution required to furnish Form 1098-T but the student doesn't receive Form 1098-T before you file your tax return (for example, if the institution is otherwise required to furnish the Form 1098-T and doesn't furnish it or refuses to do so) and you take the following required steps: After January 31, 2022, but before you file the return, you or the student must request that the educational institution furnish a Form 1098-T. You must fully cooperate with the educational institution's efforts to gather the information needed to furnish the Form 1098-T. You must also otherwise qualify for the benefit, be able to demonstrate that you (or a dependent) were enrolled at an eligible educational institution, and substantiate the payment of qualified tuition and related expenses.

The amount of qualified tuition and related expenses reported on Form 1098-T may not reflect the total amount of the qualified tuition and related expenses paid during the year for which you may claim an education tax credit. You may include qualified

tuition and related expenses that are not reported on Form 1098-T when claiming one of the related credits if you can substantiate payment of these expenses. You may not include expenses paid on the 1098-T that have been paid by qualified scholarships, including those that were not processed by the universities.

Form 2555-EZ will no longer be available beginning with tax year 2019. You will file Form 1040 or 1040-SR; all references to these instructions have been revised accordingly. If you need to file a prior year tax return, use the form and instructions revision for that tax year.



To claim the American opportunity credit, you must provide the educational institution's employer identification number (EIN) on your Form 8863. You should be able to get this information from Form 1098-T or the educational institution.

Ban on claiming the American opportunity credit. If you claim the American opportunity credit even though you're not eligible, you may be banned from claiming the credit for 2 or 10 years depending on your conduct. See the Caution statement under [American Opportunity Credit](#), later.

Taxpayer identification number (TIN) needed by due date of return. If you haven't been issued a TIN by the due date of your 2021 return (including extensions), you can't claim the American opportunity credit on either your original or an amended 2021 return. Also, the American opportunity credit isn't allowed on either your original or an amended 2021 return for a student who hasn't been issued a TIN by the due date of your 2021 return (including extensions).

Form 8862 may be required. If your American opportunity credit was denied or reduced for any reason *other than a math or clerical error* for any tax year beginning after 2015, you must attach a completed Form 8862, Information To Claim Certain Refundable Credits After Disallowance, to your tax return for the next tax year for which you claim the credit. See Form 8862 and its instructions for details.

Purpose of Form

Use Form 8863 to figure and claim your education credits, which are based on adjusted qualified education expenses paid to an eligible educational institution (postsecondary). For 2021, there are two education credits.

- The American opportunity credit, part of which may be refundable.
- The lifetime learning credit, which is nonrefundable.

A **refundable** credit can give you a refund when the credit is more than the tax you owe, even if you aren't required to file a tax return. A **nonrefundable** credit can reduce your tax, but any excess isn't refunded to you.

Both of these credits have different rules that can affect your eligibility to claim a specific credit. These differences are shown in Table 1.

Table 1. **Comparison of Education Credits for 2021**

Caution. You can claim both the American opportunity credit and the lifetime learning credit on the same return, but not for the same student.

	American Opportunity Credit	Lifetime Learning Credit
Maximum credit	Up to \$2,500 credit per eligible student	Up to \$2,000 credit per return
Limit on modified adjusted gross income (MAGI)	\$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	\$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)
Refundable or nonrefundable	40% of credit may be refundable; the rest is nonrefundable	Nonrefundable—credit limited to the amount of tax you must pay on your taxable income
Number of years of postsecondary education	Available ONLY if the student had not completed the first 4 years of postsecondary education before 2021	Available for all years of postsecondary education and for courses to acquire or improve job skills
Number of tax years credit available	Available ONLY for 4 tax years per eligible student	Available for an unlimited number of tax years
Type of program required	Student must be pursuing a program leading to a degree or other recognized education credential	Student doesn't need to be pursuing a program leading to a degree or other recognized education credential
Number of courses	Student must be enrolled at least half-time for at least one academic period beginning during 2021 (or the first 3 months of 2022 if the qualified expenses were paid in 2021)	Available for one or more courses
Felony drug conviction	As of the end of 2021, the student had not been convicted of a felony for possessing or distributing a controlled substance	Felony drug convictions don't make the student ineligible
Qualified expenses	Tuition, required enrollment fees, and course materials that the student needs for a course of study whether or not the materials are bought at the educational institution as a condition of enrollment or attendance	Tuition and required enrollment fees (including amounts required to be paid to the institution for course-related books, supplies, and equipment)
Payments for academic periods	Payments made in 2021 for academic periods beginning in 2021 or beginning in the first 3 months of 2022	
TIN needed by filing due date	Filers and students must have been issued a TIN by the due date of their 2021 return (including extensions)	
Educational institution's EIN	You must provide the educational institution's employer identification number (EIN) on your Form 8863	

Who Can Claim an Education Credit

You may be able to claim an education credit if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. For 2021, the credits are based on the amount of adjusted qualified education expenses paid for the student in 2021 for academic periods beginning in 2021 or beginning in the first 3 months of 2022.

Academic period. An academic period is any quarter, semester, trimester, or any other period of study as reasonably determined by an eligible educational institution. If an eligible educational institution uses credit hours or clock hours and doesn't have academic terms, each payment period may be treated as an academic period. For details, see *Academic period* in chapters 2 and 3 of Pub. 970.

Who can claim a dependent's expenses. If a student is claimed as a dependent on another person's tax return, all qualified education expenses of the student are treated as having been paid by that person. Therefore, only that person can claim an education credit for the student. If a student isn't claimed as a dependent on another person's tax return, only the student can claim the credit.

Expenses paid by a third party. Qualified education expenses paid on behalf of the student by someone other than

the student (such as a relative) are treated as paid by the student. However, qualified education expenses paid (or treated as paid) by a student who is claimed as a dependent on your tax return are treated as paid by you. Therefore, you're treated as having paid expenses that were paid by the third party. For more information and an example, see *Who Can Claim a Dependent's Expenses* in Pub. 970, chapters 2 and 3.

Who cannot claim a credit. You cannot claim an education credit on a 2021 tax return if any of the following apply.

1. You're claimed as a dependent on another person's tax return, such as your parent's return.
2. Your filing status is married filing separately.
3. You (or your spouse) were a nonresident alien for any part of 2021 and didn't elect to be treated as a resident alien for tax purposes.
4. Your MAGI is \$180,000 or more if married filing jointly; or \$90,000 or more if single, head of household, or qualifying widow(er) with dependent child.
5. The student has not been issued a TIN by the due date of their 2021 return (including extensions).

Generally, your MAGI is the amount on your Form 1040 or 1040-SR, line 11. However, if you're filing Form 2555, Foreign Earned Income; or Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa; or are excluding income

from Puerto Rico, add to the amount on your Form 1040 or 1040-SR, line 11, the amount of income you excluded. For details, see Pub. 970.

American Opportunity Credit



Don't claim the American opportunity credit for 2 years after there was a final determination that your claim was due to reckless or intentional disregard of the rules, or 10 years after there was a final determination that your claim was due to fraud.

You may be able to claim a credit of up to \$2,500 for adjusted qualified education expenses (defined later) paid for each student who qualifies for the American opportunity credit. This credit equals 100% of the first \$2,000 and 25% of the next \$2,000 of adjusted qualified education expenses paid for each eligible student. The amount of your credit for 2021 is gradually reduced (phased out) if your MAGI is between \$80,000 and \$90,000 (\$160,000 and \$180,000 if you file a joint return). You cannot claim a credit if your MAGI is \$90,000 or more (\$180,000 or more if you file a joint return).



If you can choose between using a student's adjusted qualified education expenses for the American opportunity credit or the lifetime learning credit, the American opportunity credit will always be greater than the lifetime learning credit.

Student qualifications. Generally, you can claim the American opportunity credit for a student on a 2021 tax return only if **all** of the following seven requirements are met.

1. As of the beginning of 2021, the student had not completed the first 4 years of postsecondary education (generally, the freshman through senior years of college), as determined by the eligible educational institution. For this purpose, don't include academic credit awarded solely because of the student's performance on proficiency examinations.

2. The American opportunity credit has been claimed (by you or anyone else) for this student for any 4 tax years before 2021. If the American opportunity credit has been claimed for this student for any 3 or fewer tax years before 2021, this requirement is met.

Example 1. Sharon was eligible for the American opportunity credit for 2015, 2016, 2017, and 2020. Her parents claimed the American opportunity credit for Sharon on their 2015, 2016, and 2017 tax returns. Sharon claimed the American opportunity credit on her 2020 tax return. The American opportunity credit has been claimed for Sharon for 4 tax years before 2021. Therefore, the American opportunity credit **cannot** be claimed for Sharon for 2021. If Sharon were to file Form 8863 for 2021, she would check "Yes" for Part III, line 23, and would be eligible to claim only the lifetime learning credit if she meets all other requirements.

Example 2. Wilbert was eligible for the American opportunity credit for 2017, 2018, 2019, and 2021. His parents claimed the American opportunity credit for Wilbert on their tax returns for 2017, 2018, and 2019. No one claimed an American opportunity credit for Wilbert for any other tax year. The American opportunity credit has been claimed for Wilbert for only 3 tax years before 2021. Therefore, Wilbert meets the second requirement to be eligible for the American opportunity credit. If Wilbert were to file Form 8863 for 2021, he would check "No" for Part III, line 23. If Wilbert meets all of the other requirements, he is eligible for the American opportunity credit.

3. For at least one academic period beginning or treated as beginning (see next) in 2021, the student both:

a. Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and

b. Carried at least one-half the normal full-time workload for his or her course of study.

The standard for what is half of the normal full-time workload is determined by each eligible educational institution. However, the standard may not be lower than any of those established by the U.S. Department of Education under the Higher Education Act of 1965.

For 2021, you must treat an academic period beginning in the first 3 months of 2022 as if it began in 2021 if qualified education expenses for the student were paid in 2021 for that academic period. See [Prepaid Expenses](#), later.

Example. Glenda enrolls on a full-time basis in a degree program for the 2022 spring semester, which begins in January 2022. Glenda pays her tuition for the 2022 spring semester in December 2021. Because the tuition Glenda paid in 2021 relates to an academic period that begins in the first 3 months of 2022, her eligibility to claim an American opportunity credit in 2021 is determined as if the 2022 spring semester began in 2021. Therefore, Glenda satisfies this third requirement.

4. As of the end of 2021, the student had not been convicted of a federal or state felony for possessing or distributing a controlled substance.

5. Filers and students must have been issued a TIN by the due date of their 2021 return (including extensions).

6. The student received Form 1098-T from the educational institution for 2021 or you followed the procedures under [Form 1098-T requirement](#), earlier.

7. You must provide the educational institution's employer identification number (EIN) on your Form 8863.



If the requirements above aren't met for any student, you cannot claim the American opportunity credit for that student. You may be able to claim the lifetime learning credit for part or all of that student's qualified education expenses instead, if certain requirements are met.

Lifetime Learning Credit

The lifetime learning credit equals 20% of adjusted qualified education expenses (defined later), up to a maximum of \$10,000 of adjusted qualified education expenses per return. Therefore, the maximum lifetime learning credit you can claim on your return for the year is \$2,000, regardless of the number of students for whom you paid qualified education expenses. The amount of your credit for 2021 is gradually reduced (phased out) if your MAGI is between \$80,000 and \$90,000 (\$160,000 and \$180,000 if you file a joint return). You cannot claim a credit if your MAGI is \$90,000 or more (\$180,000 or more if you file a joint return).

You cannot claim the lifetime learning credit for any student if you claim the American opportunity credit for that student for the same tax year.

Qualified Education Expenses

Generally, qualified education expenses are amounts paid in 2021 for tuition and fees required for the student's enrollment or attendance at an eligible educational institution. It doesn't matter whether the expenses were paid in cash, by check, by credit or debit card, or with borrowed funds.

For course-related books, supplies, and equipment, only certain expenses qualify.

- American opportunity credit: Qualified education expenses include amounts paid for tuition, fees, and course materials, which include books, supplies, and equipment needed for a course of study, whether or not the materials are purchased from the educational institution as a condition of enrollment or attendance.

- Lifetime learning credit: Qualified education expenses include amounts paid for books, supplies, and equipment **only if** required to be paid to the institution as a condition of enrollment or attendance.

Qualified education expenses include nonacademic fees, such as student activity fees, athletic fees, or other expenses unrelated to the academic course of instruction, **only if** the fee must be paid to the institution as a condition of enrollment or attendance. However, fees for personal expenses (described below) are never qualified education expenses.

Qualified education expenses **don't** include amounts paid for the following.

- Personal expenses. This means room and board, insurance, medical expenses (including student health fees), transportation, and other similar personal, living, or family expenses.
- Any course or other education involving sports, games, or hobbies, or any noncredit course, unless such course or other education is part of the student's degree program or (for the lifetime learning credit only) helps the student acquire or improve job skills.

You may receive Form 1098-T from the institution reporting payments received in 2021 (box 1). However, the amount in box 1 of Form 1098-T may be different from the amount you paid (or are treated as having paid). In completing Form 8863, use only the amounts you actually paid (plus any amounts you're treated as having paid) in 2021 (reduced, as necessary, as described under [Adjusted Qualified Education Expenses](#), later). See chapters 2 and 3 of Pub. 970 for more information on Form 1098-T.

Qualified education expenses paid on behalf of the student by someone other than the student (such as a relative) are treated as paid by the student. Qualified education expenses paid (or treated as paid) by a student who is claimed as a dependent on your tax return are treated as paid by you.

If you or the student takes a deduction for higher education expenses, such as on Schedule C (Form 1040), you cannot use those same expenses in your qualified education expenses when figuring your education credits.



Any qualified expenses used to figure the education credits cannot be taken into account in determining the amount of a distribution from a Coverdell ESA or a qualified tuition program (section 529 plan) that is excluded from gross income. See Pub. 970, chapters 6 and 7, for more information.

Prepaid Expenses

Qualified education expenses paid in 2021 for an academic period that begins in the first 3 months of 2022 can be used in figuring an education credit for 2021 only. For example, if you pay \$2,000 in December 2021 for qualified tuition for the 2022 winter quarter that begins in January 2022, you can use that \$2,000 in figuring an education credit for 2021 only (if you meet all the other requirements).



You cannot use any amount you paid in 2020 or 2022 to figure the qualified education expenses you use to figure your 2021 education credit(s).

Adjusted Qualified Education Expenses

For each student, reduce the qualified education expenses paid in 2021 by or on behalf of that student under the following rules. The result is the amount of adjusted qualified education expenses for each student.

Tax-free educational assistance. For tax-free educational assistance received in 2021, reduce the qualified education expenses for each academic period by the amount of tax-free educational assistance allocable to that academic period. See [Academic period](#), earlier.

Tax-free educational assistance includes:

1. The tax-free part of any scholarship or fellowship grant (including Pell grants);
2. The tax-free part of any employer-provided educational assistance;
3. Veterans' educational assistance; and
4. Any other educational assistance that is excludable from gross income (tax free), other than as a gift, bequest, devise, or inheritance.



You may be able to increase the combined value of an education credit if the student includes some or all of a scholarship or fellowship grant in income in the year it is received.

Generally, any scholarship or fellowship grant is treated as tax-free educational assistance. However, a scholarship or fellowship grant isn't treated as tax-free educational assistance to the extent the **student** includes it in gross income (the **student** may or may not be required to file a tax return) for the year the scholarship or fellowship grant is received and either:

- The scholarship or fellowship grant (or any part of it) **must** be applied (by its terms) to expenses (such as room and board) other than qualified education expenses, or
- The scholarship or fellowship grant (or any part of it) **may** be applied (by its terms) to expenses (such as room and board) other than qualified education expenses.



A student cannot choose to include in income a scholarship or fellowship grant provided by an Indian tribal government that is excluded from income under the Tribal General Welfare Exclusion Act of 2014 or benefits provided by an educational program described in section 5.02(2)(b)(ii) of Rev. Proc. 2014-35, available at [IRS.gov/irb/2014-26_IRB#RP-2014-35](https://www.irs.gov/irb/2014-26_IRB#RP-2014-35).

Coordination with Pell grants and other scholarships or fellowship grants. You may be able to increase an education credit and reduce your total tax or increase your tax refund if the student (you, your spouse, or your dependent) chooses to include all or part of certain scholarships or fellowship grants in income. The scholarship or fellowship grant must be one that may qualify as a tax-free scholarship under the rules discussed in chapter 1 of Pub. 970. Also, the scholarship or fellowship grant must be one that may (by its terms) be used for expenses other than qualified education expenses (such as room and board).

The fact that the educational institution applies the scholarship or fellowship grant to qualified education expenses (such as tuition and related fees) doesn't prevent the student from choosing to apply certain scholarships or fellowship grants to other expenses (such as room and board). By choosing to do so, the student will include the part applied to other expenses (such as room and board) in gross income and may be required to file a tax return. However, this allows payments made in cash, by check, by credit or debit card, or with borrowed funds, such as a student loan, to be applied to qualified education expenses. These payments, unlike certain scholarships or fellowship grants, won't reduce the qualified education expenses available to figure an education credit. The result is generally a larger education credit that reduces your total tax or increases your tax refund.

Example 1. Last year, your child graduated from high school and enrolled in college for the fall semester. You and your child meet all other requirements to claim the American opportunity credit, and you need to determine adjusted qualified education expenses to figure the credit.

Your child has \$5,000 of qualified education expenses and \$4,000 of room and board. Your child received a \$5,000 Pell grant and took out a \$2,750 student loan to pay these expenses. You paid the remaining \$1,250. The Pell grant by its terms may be used for any of these expenses.

If you and your child choose to apply the Pell grant to the qualified education expenses, it will qualify as a tax-free scholarship under the rules discussed in chapter 1 of Pub. 970. Your child won't include any part of the Pell grant in gross income. After reducing qualified education expenses by the tax-free scholarship, you will have \$0 (\$5,000 – \$5,000) of adjusted qualified education expenses available to figure your credit. Your credit will be \$0.

Example 2. The facts are the same as in *Example 1*. If, unlike in *Example 1*, you and your child choose to apply only \$1,000 of the Pell grant to the qualified education expenses and to apply the remaining \$4,000 to room and board, only \$1,000 will qualify as a tax-free scholarship.

Your child will include the \$4,000 applied to room and board in gross income, and it will be treated as earned income for purposes of determining whether your child is required to file a tax return. If the \$4,000 is your child's only income, your child won't be required to file a tax return.

After reducing qualified education expenses by the tax-free scholarship, you will have \$4,000 (\$5,000 – \$1,000) of adjusted qualified education expenses available to figure your credit. Your refundable American opportunity credit will be \$1,000. Your nonrefundable credit may be as much as \$1,500, but depends on your tax liability.

If you're not otherwise required to file a tax return, you should file to get a refund of your \$1,000 refundable credit, but your tax liability and nonrefundable credit will be \$0.

Note. The result may be different if your child has other income or if you're the student. If you're the student and you claim the earned income credit, choosing not to apply a Pell grant to qualified education expenses may decrease your earned income credit at certain income levels by increasing your adjusted gross income. For details and more examples, see Pub. 970.

TIP Unlike a scholarship or fellowship grant, a tax-free distribution from a Coverdell ESA or qualified tuition program (section 529 plan) can be applied to either qualified education expenses or certain other expenses (such as room and board) without creating a tax liability for the student. An education credit can be claimed in the same year the beneficiary takes a tax-free distribution from a Coverdell ESA or qualified tuition program, as long as the same expenses aren't used for both benefits. For details, see Pub. 970, chapters 7 and 8.

Tax-free educational assistance treated as a refund. Some tax-free educational assistance received after 2021 may be treated as a refund of qualified education expenses paid in 2021. This tax-free educational assistance is any tax-free educational assistance received by you or anyone else after 2021 for qualified education expenses paid on behalf of a student in 2021 (or attributable to enrollment at an eligible educational institution during 2021).

If this tax-free educational assistance is received after 2021, but before you file your 2021 income tax return, see [Refunds received after 2021, but before your income tax return is filed](#), later. If this tax-free educational assistance is received after 2021 and after you file your 2021 income tax return, see [Refunds](#)

[received after 2021 and after your income tax return is filed](#), later.

Refunds. A refund of qualified education expenses may reduce qualified education expenses for the tax year or may require you to repay (recapture) the credit that you claimed in an earlier year. Some tax-free educational assistance received after 2021 may be treated as a refund. See [Tax-free educational assistance](#), earlier.

Refunds received in 2021. For each student, figure the adjusted qualified education expenses for 2021 by adding all the qualified education expenses paid in 2021 and subtracting any refunds of those expenses received from the eligible educational institution during 2021.

Refunds received after 2021, but before your income tax return is filed. If anyone receives a refund after 2021 of qualified education expenses paid on behalf of a student in 2021 and the refund is received before you file your 2021 income tax return, reduce the amount of qualified education expenses for 2021 by the amount of the refund.

Refunds received after 2021 and after your income tax return is filed. If anyone receives a refund after 2021 of qualified education expenses paid on behalf of a student in 2021 and the refund is received after you file your 2021 income tax return, you may need to repay some or all of the credit that you claimed. See *Credit recapture* next.

Credit recapture. If any tax-free educational assistance for the qualified education expenses paid in 2021, or any refund of your qualified education expenses paid in 2021, is received after you file your 2021 income tax return, you must recapture (repay) any excess credit. You do this by refiguring the amount of your adjusted qualified education expenses for 2021 by reducing the expenses by the amount of the refund or tax-free educational assistance. You then refigure your education credit(s) for 2021 and figure the amount by which your 2021 tax liability would have increased if you had claimed the refigured credit(s). Include that amount as an additional tax for the year the refund or tax-free assistance was received.

Example. You paid \$8,000 tuition and fees in December 2021 for your child's spring semester beginning in January 2022. You filed your 2021 tax return on February 2, 2022, and claimed a lifetime learning credit of \$1,600 (\$8,000 qualified education expense paid x 20% (0.20)). You claimed no other tax credits. After you filed your return, your child withdrew from two courses and you received a refund of \$1,400. You must refigure your 2021 lifetime learning credit using \$6,600 (\$8,000 qualified education expenses – \$1,400 refund). The refigured credit is \$1,320 and your tax liability increased by \$280. You must include the difference of \$280 (\$1,600 credit originally claimed – \$1,320 refigured credit) as additional tax on your 2022 income tax return. See the instructions for your 2022 income tax return to determine where to include this tax.

TIP If you paid qualified education expenses in both 2021 and 2022 for an academic period that begins in the first 3 months of 2022 and you receive tax-free educational assistance, or a refund, as described above, you may choose to reduce the qualified education expenses you paid in 2022 instead of reducing the qualified education expenses you paid in 2021.

Eligible Educational Institution

An eligible educational institution is generally any accredited public, nonprofit, or proprietary (private) college, university, vocational school, or other postsecondary institution. Also, the institution must be eligible to participate in a student aid program administered by the Department of Education. Virtually all accredited postsecondary institutions meet this definition.

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or 1040-SR.
 ▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

Your social security number



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	

Name(s) shown on return

Your social security number



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p>	<p>b. Name of second educational institution (if any)</p>
<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>	<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>
<p>(2) Did the student receive Form 1098-T from this institution for 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(3) Did the student receive Form 1098-T from this institution for 2020 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2020 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>_____ - _____</p>	<p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>_____ - _____</p>
<p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2021? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.</p>	
<p>24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2021 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.</p>	
<p>25 Did the student complete the first 4 years of postsecondary education before 2021? See instructions. <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.</p>	
<p>26 Was the student convicted, before the end of 2021, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>	



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28
29 Multiply line 28 by 25% (0.25)	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31
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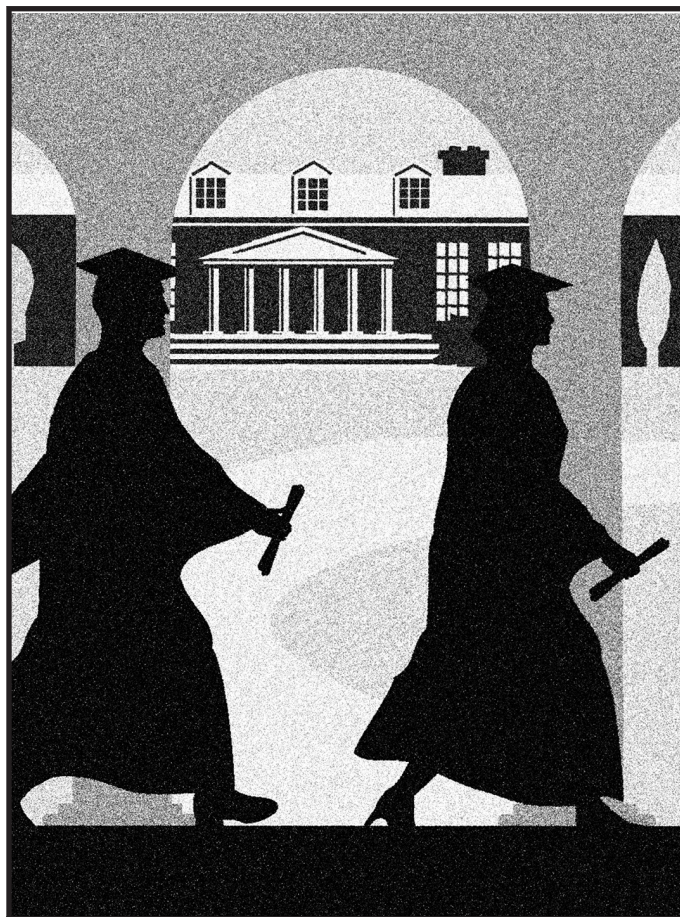
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Tax Benefits for Education

For use in preparing

2021 Returns



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov) (Español)
- [IRS.gov/Russian](https://www.irs.gov) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov) (Tiếng Việt)

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See [chapter 12](#) for information about getting these publications and forms.

1.

Scholarships, Fellowship Grants, Grants, and Tuition Reductions

What's New

Individual retirement arrangements (IRAs). You can set up and make contributions to an IRA if you receive taxable compensation. A scholarship or fellowship grant is generally taxable compensation only if it is shown in box 1 of your Form W-2, Wage and Tax Statement. However, for tax years beginning after 2019, certain non-tuition fellowship and stipend payments not reported to you on Form W-2 are treated as taxable compensation for IRA purposes. These include amounts paid to you to aid you in the pursuit of graduate or postdoctoral study and included in your gross income under the rules discussed in this chapter. Taxable amounts not reported to you on Form W-2 are generally included in gross income as discussed later under [Reporting Scholarships and Fellowship Grants](#). For more information about IRAs, see Pub. 590-A and Pub. 590-B.

Higher education emergency grants. Emergency financial aid grants under the following are not included in your gross income.

- The CARES Act.
- The Coronavirus Response and Relief Supplemental Appropriations Act, 2021.
- The American Rescue Plan Act of 2021.

Also, for purposes of the American opportunity tax credit (see chapter 2) and lifetime learning credit (see chapter 3), a student does not reduce an amount of qualified tuition and related expenses by the amount of an emergency financial aid grant. For more information, see

[Higher Education Emergency Grants Frequently Asked Questions](#).

Introduction

This chapter discusses the income tax treatment of various types of educational assistance you may receive if you are studying, teaching, or researching in the United States. The educational assistance can be for a primary or secondary school, a college or university, or a vocational school. Included are discussions of:

- Scholarships;
- Fellowship grants;
- Need-based education grants, such as a Pell grant; and
- Qualified tuition reductions.

Many types of educational assistance are tax free if they meet the requirements discussed here.

Special rules apply to U.S. citizens and resident aliens who have received scholarships or fellowship grants for studying, teaching, or researching abroad. For information about these rules, see Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

Scholarships and Fellowship Grants

A scholarship is generally an amount paid or allowed to, or for the benefit of, a student (whether an undergraduate or a graduate) at an educational institution to aid in the pursuit of his or her studies.

A fellowship grant is generally an amount paid for the benefit of an individual to aid in the pursuit of study or research.

Amount of scholarship or fellowship grant. The amount of a scholarship or fellowship grant includes the following.

- The value of contributed services and accommodations. This includes such services and accommodations as room (lodging), board (meals), laundry service, and similar services or accommodations that are received by an individual as a part of a scholarship or fellowship grant.
- The amount of tuition, matriculation, and other fees that are paid for or remitted to the student to aid the student in pursuing study or research.
- Any amount received in the nature of a family allowance as a part of a scholarship or fellowship grant.

Tax-Free Scholarships and Fellowship Grants

A scholarship or fellowship grant is tax free (excludable from gross income) **only** if you are a candidate for a degree at an eligible educational institution.



You may be able to increase the combined value of an education credit and certain educational assistance if the student includes some or all of the educational assistance in income in the year it is received. See the examples under Coordination with Pell grants and other scholarships in chapter 2 and chapter 3.

A scholarship or fellowship grant is tax free **only to the extent:**

- It doesn't exceed your qualified education expenses;
- It isn't designated or earmarked for other purposes (such as room and board), and doesn't require (by its terms) that it can't be used for qualified education expenses; and
- It doesn't represent payment for teaching, research, or other services required as a condition for receiving the scholarship. For exceptions, see [Payment for services](#), later.

Use [Worksheet 1-1](#) to figure the amount of a scholarship or fellowship grant you can exclude from gross income.

Candidate for a degree. You are a candidate for a degree if you:

1. Attend a primary or secondary school or are pursuing a degree at a college or university; or
2. Attend an educational institution that:
 - a. Provides a program that is acceptable for full credit toward a bachelor's or higher degree, or offers a program of training to prepare students for gainful employment in a recognized occupation; and
 - b. Is authorized under federal or state law to provide such a program and is accredited by a nationally recognized accreditation agency.

Eligible educational institution. An eligible educational institution is one whose primary function is the presentation of formal instruction and that normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of students in attendance at the place where it regularly carries on its educational activities.

Qualified education expenses. For purposes of tax-free scholarships and fellowship grants, these are expenses for:

- Tuition and fees required to enroll at or attend an eligible educational institution; and
- Course-related expenses, such as fees, books, supplies, and equipment that are required for the courses at the eligible educational institution. These items

must be required of all students in your course of instruction.

Expenses that don't qualify. Qualified education expenses don't include the cost of:

- Room and board,
- Travel,
- Research,
- Clerical help, or
- Equipment and other expenses that aren't required for enrollment in or attendance at an eligible educational institution.

Payment for services. Generally, you can't exclude from your gross income the part of any scholarship or fellowship grant that represents payment for teaching, research, or other services required as a condition for receiving the scholarship. This applies even if all candidates for a degree must perform the services to receive the degree. However, see *Exceptions* next.

Exceptions. You don't have to treat as payment for services the part of any scholarship or fellowship grant that represents payment for teaching, research, or other services if you receive the amount under:

- The National Health Service Corps Scholarship Program,
- The Armed Forces Health Professions Scholarship and Financial Assistance Program, or
- A comprehensive student work-learning-service program (as defined in section 448(e) of the Higher Education Act of 1965) operated by a work college (as defined in that section).

Example 1. You received a scholarship of \$2,500. The scholarship wasn't received under any of the exceptions mentioned above. As a condition for receiving the scholarship, you must serve as a part-time teaching assistant. Of the \$2,500 scholarship, \$1,000 represents payment for teaching. The provider of your scholarship gives you a Form W-2 showing \$1,000 as income. Your qualified education expenses were at least \$1,500. Assuming that all other conditions are met, the most you can exclude from your gross income is \$1,500. The \$1,000 you received for teaching must be included in your gross income.

Example 2. You are a candidate for a degree at a medical school. You receive a scholarship (not under any of the exceptions mentioned above) for your medical education and training. The terms of your scholarship require you to perform future services. A substantial penalty applies if you don't comply. The entire amount of your grant is taxable as payment for services in the year it is received.

Athletic Scholarships

An athletic scholarship is tax free only if and to the extent it meets the requirements discussed earlier.

Worksheet 1-1. Taxable Scholarship and Fellowship Grant Income

Keep for Your Records 

1.	Enter the total amount of any scholarship or fellowship grant for 2021. See Amount of scholarship or fellowship grant , earlier	1.	_____
	<ul style="list-style-type: none"> • If you are a degree candidate at an eligible educational institution, go to line 2. • If you aren't a degree candidate at an eligible educational institution, stop here. The entire amount is taxable. For information on how to report this amount on your tax return, see Reporting Scholarships and Fellowship Grants, later. 		
2.	Enter the amount from line 1 that was for teaching, research, or any other services required as a condition for receiving the scholarship. Don't include amounts received for these items under the National Health Service Corps Scholarship Program, the Armed Forces Health Professions Scholarship and Financial Assistance Program, or a comprehensive student work-learning-service program (as defined in section 448(e) of the Higher Education Act of 1965) operated by a work college (as defined in that section)	2.	_____
3.	Subtract line 2 from line 1	3.	_____
4.	Enter the amount from line 3 that your scholarship or fellowship grant required you to use for other than qualified education expenses	4.	_____
5.	Subtract line 4 from line 3	5.	_____
6.	Enter the amount of your qualified education expenses	6.	_____
7.	Enter the smaller of line 5 or line 6. This amount is the most you can exclude from your gross income (the tax-free part of the scholarship or fellowship grant)	7.	_____
8.	Subtract line 7 from line 5	8.	_____
9.	Taxable part. Add lines 2, 4, and 8. See Reporting Scholarships and Fellowship Grants , later, for how to report this amount on your tax return	9.	_____

Worksheet 1-1. You can use [Worksheet 1-1](#) to figure the tax-free and taxable parts of your athletic scholarship.

Taxable Scholarships and Fellowship Grants

If and to the extent your scholarship or fellowship grant doesn't meet the requirements described earlier, it is taxable and must be included in gross income. You can use [Worksheet 1-1](#) to figure the tax-free and taxable parts of your scholarship or fellowship grant.

Reporting Scholarships and Fellowship Grants

Whether you must report your scholarship or fellowship grant depends on whether you must file a return and whether any part of your scholarship or fellowship grant is taxable.

If your only income is a completely tax-free scholarship or fellowship grant, you don't have to file a tax return and no reporting is necessary. If all or part of your scholarship or fellowship grant is taxable and you are required to file a tax return, report the taxable amount as explained below. You must report the taxable amount whether or not you received a Form W-2. If you receive an incorrect Form W-2, ask the payer for a corrected one.

For information on whether you must file a return, see Pub. 501, Dependents, Standard Deduction, and Filing Information, or your income tax form instructions.

How To Report

How you report any taxable scholarship or fellowship grant income depends on which return you file.

Form 1040 or 1040-SR. If you file Form 1040 or 1040-SR, include the taxable amount in the total on line 1. If the taxable amount was not reported on Form W-2, also enter "SCH" and the taxable amount on the dotted line next to line 1.

Form 1040-NR. If you file Form 1040-NR, report the taxable amount on line 1b. Generally, you must report the amount shown in box 2 of Form(s) 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. See the Instructions for Form 1040-NR for more information.

Other Types of Educational Assistance

The following discussions deal with other common types of educational assistance.

Fulbright Grants

A Fulbright grant is generally treated as a scholarship or fellowship grant in figuring how much of the grant is tax free.

Pell Grants and Other Title IV Need-Based Education Grants

These need-based grants are treated as scholarships for purposes of determining their tax treatment. They are tax free to the extent used for qualified education expenses during the period for which a grant is awarded.

Payment to Service Academy Cadets

An appointment to a U.S. military academy isn't a scholarship or fellowship grant. Payment you receive as a cadet or midshipman at an armed services academy is pay for personal services and will be reported to you in box 1 of Form W-2. Include this pay in your income in the year you receive it.

Veterans' Benefits

Payments you receive for education, training, or subsistence under any law administered by the Department of Veterans Affairs (VA) are tax free. Don't include these payments as income on your federal tax return.

If you qualify for one or more of the education tax benefits discussed in chapters 2 through 11, you may have to reduce the amount of education expenses qualifying for a specific tax benefit by part or all of your VA payments. This applies only to the part of your VA payments that is required to be used for education expenses.

You may want to visit the Veterans Administration website at www.gibill.va.gov for specific information about the various VA benefits for education.

Example. You have returned to college and are receiving two education benefits under the latest GI Bill: (1) a \$1,534 monthly basic housing allowance (BHA) that is directly deposited to your checking account, and (2) \$3,840 paid directly to your college for tuition. Neither of these benefits is taxable and you don't report them on your tax return. You also want to claim an American opportunity credit on your return. Your total tuition charges are \$5,000. To figure the amount of credit, you must first subtract the \$3,840 from your qualified education expenses because this payment under the GI Bill was required to be used for education expenses. You **don't** subtract any amount of the BHA because it was paid to you and its use wasn't restricted.

Qualified Tuition Reduction

If you are allowed to study tuition free or for a reduced rate of tuition, you may not have to pay tax on this benefit. This is called a "tuition reduction." You don't have to include a qualified tuition reduction in your income.

A tuition reduction is qualified only if you receive it from, and use it at, an eligible educational institution. You don't have to use the tuition reduction at the eligible educational institution from which you received it. In other words, if you work for an eligible educational institution and the

institution arranges for you to take courses at another eligible educational institution without paying any tuition, you may not have to include the value of the free courses in your income.

The rules for determining if a tuition reduction is qualified, and therefore tax free, are different if the education provided is below the graduate level or is graduate education.

You must include in your income any tuition reduction you receive that is payment for your services.

Eligible educational institution. An eligible educational institution is one that maintains a regular faculty and curriculum and normally has a regularly enrolled body of students in attendance at the place where it regularly carries on its educational activities.

Officers, owners, and highly compensated employees. Qualified tuition reductions apply to officers, owners, or highly compensated employees only if benefits are available to employees on a nondiscriminatory basis. This means that the tuition reduction benefits must be available on substantially the same basis to each member of a group of employees. The group must be defined under a reasonable classification set up by the employer. The classification must not discriminate in favor of owners, officers, or highly compensated employees.

Payment for services. Generally, you must include in income the part of any qualified tuition reduction that represents payment for teaching, research, or other services by the student required as a condition of receiving the qualified tuition reduction. This applies even if all candidates for a degree must perform the services to receive the degree. However, see *Exceptions* next.

Exceptions. You don't have to include in income the part of any scholarship or fellowship grant that represents payment for teaching, research, or other services if you receive the amount under:

- The National Health Service Corps Scholarship Program,
- The Armed Forces Health Professions Scholarship and Financial Assistance Program, or
- A comprehensive student work-learning-service program (as defined in section 448(e) of the Higher Education Act of 1965) operated by a work college (as defined in that section).

Education Below the Graduate Level

If you receive a tuition reduction for education below the graduate level (including primary and secondary school), it is a qualified tuition reduction, and therefore tax free, only if your relationship to the educational institution providing the benefit is described below.

1. You are an employee of the eligible educational institution.
2. You were an employee of the eligible educational institution, but you retired or left on disability.

IRS Tax Return Transcript Request Process

Tax transcripts are free and can be requested from the IRS in one of three ways:

1. Online Request

- Available on the IRS website at www.irs.gov/individuals/get-transcript
- You will have two options:
 - Request Online (online transcripts are available immediately)
 - Request by Mail (transcript arrives within 5-10 calendar days at the address the IRS has on file)

To request a transcript online you will need:

Social Security Number (SSN)

Date of birth

Filing status and mailing address from latest tax return

Access to your email account

Your personal account number from credit card, mortgage, home equity loan, home equity line of credit or car loan

Mobile phone number linked to your name or ability to receive an activation code by mail

To request a transcript by mail you will need:

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

Date of birth

Mailing address from latest tax return

2. Paper Request Form – IRS Form 4506T

- You can download IRS Form 4506T at www.irs.gov/pub/irs-pdf/f4506tez.pdf
- Complete lines 1-4, following the instructions on page 2 of the form.
 - Note: if the address on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.
- On line 6, enter the year(s) for which you are requesting transcript(s).
- The tax filer (or spouse if requesting information from a joint return) must sign and date the form and enter their telephone number. Only one signature is required to request a transcript for a joint return.
- Mail or fax the completed IRS Form 4506T to the appropriate address (or fax number) provided on page 2 of the form.
- Tax filers can expect to receive a paper IRS Tax Return Transcript at the address that was used in their request, within 5-10 calendar days of the time the request was received and processed.
 - Note: processing form 4506T means verifying/validating the information provided on the form. If any information does not match the IRS records, the IRS will notify the tax filer that it was not able to provide the transcript.

3. Telephone Request

- Available from the IRS by calling 1-800-908-9946
- For English press 1; for Spanish press 2

- Enter the Social Security Number for which you are calling
 - Verify: if correct, press 1; if incorrect, press 2
- Enter numbers in street address (i.e. For 1755 Lake Cook Road, enter 1755)
- For a transcript showing payments and adjustments, press 1
- For a tax return transcript, press 2 (most common for financial aid purposes)
- For a tax account transcript and a tax return transcript, press 3
- Enter the year for which you like information
 - Verify: if correct, press 1; if incorrect, press 2
- You have requested _____.
 - Verify: if correct, press 1; if incorrect, press 2
- To request a different type of transcript, press 1
- To request the same type of transcript for another year, press 2
- If you have completed your request for transcripts, press 3
- If successfully validated, tax filers can expect to receive a paper IRS Tax Return Transcript at the address that was used in their telephone request, within 5-10 calendar days of the time the request was received.

Request for Copy of Tax Return

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Request may be rejected if the form is incomplete or illegible.**
- ▶ **For more information about Form 4506, visit www.irs.gov/form4506.**

Tip: Get faster service: Online at www.irs.gov, **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use [Get Transcript](#) to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcripts into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1098 and Form 5498), and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

Caution: If the tax return is being sent to the third party, ensure that lines 5 through 7 are completed before signing. (see instructions).

6 Tax return requested. Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶ _____

Note: If the copies must be certified for court or administrative proceedings, check here

7 Year or period requested. Enter the ending date of the tax year or period using the mm/dd/yyyy format (see instructions).

____ / ____ / ____	____ / ____ / ____	____ / ____ / ____	____ / ____ / ____
____ / ____ / ____	____ / ____ / ____	____ / ____ / ____	____ / ____ / ____

8 Fee. There is a \$43 fee for each return requested. **Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN, ITIN, or EIN and "Form 4506 request" on your check or money order.**

a Cost for each return	\$ _____
b Number of returns requested on line 7	_____
c Total cost. Multiply line 8a by line 8b	\$ _____

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

Caution: Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506. See instructions.

Phone number of taxpayer on line 1a or 2a

Signature (see instructions)	Date
Print/Type name	Title (if line 1a above is a corporation, partnership, estate, or trust)
Spouse's signature	Date
Print/Type name	

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506 and its instructions, go to www.irs.gov/form4506.

General Instructions

Caution: Do not sign this form unless all applicable lines, including lines 5 through 7, have been completed.

Designated Recipient Notification. Internal Revenue Code, Section 6103(c), limits disclosure and use of return information received pursuant to the taxpayer's consent and holds the recipient subject to penalties for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

Taxpayer Notification. Internal Revenue Code, Section 6103(c), limits disclosure and use of return information provided pursuant to your consent and holds the recipient subject to penalties, brought by private right of action, for any unauthorized access, other use, or redisclosure without your express permission or request.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate (on line 5) a third party to receive the tax return.

How long will it take? It may take up to 75 calendar days for us to process your request.

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year or period and the chart below shows two different addresses, send your request based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

If you filed an individual return and lived in:

Florida, Louisiana, Mississippi, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Mail to:

Internal Revenue Service
RAIVS Team
Stop 6716 AUCS
Austin, TX 73301

Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, South Carolina, Tennessee, Vermont, Virginia, Wisconsin

Internal Revenue Service
RAIVS Team
Stop 6705 S-2
Kansas City, MO 64999

Alaska, Arizona, California, Colorado, Connecticut, District of Columbia, Hawaii, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Washington, West Virginia, Wyoming

Internal Revenue Service
RAIVS Team
P.O. Box 9941
Mail Stop 6734
Ogden, UT 84409

Chart for all other returns

For returns not in Form 1040 series, if the address on the return was in:

Mail to:

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin

Internal Revenue Service
RAIVS Team
Stop 6705 S-2
Kansas City, MO
64999

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Internal Revenue Service
RAIVS Team
P.O. Box 9941
Mail Stop 6734
Ogden, UT 84409

Specific Instructions

Line 1b. Enter the social security number (SSN) or individual taxpayer identification number (ITIN) for the individual listed on line 1a, or enter the employer identification number (EIN) for the business listed on line 1a. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, please include it on this line 3.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party — Business, with Form 4506.

Line 7. Enter the end date of the tax year or period requested in mm/dd/yyyy format. This may be a calendar year, fiscal year or quarter. Enter each quarter requested for quarterly returns. Example: Enter 12/31/2018 for a calendar year 2018 Form 1040 return, or 03/31/2017 for a first quarter Form 941 return.

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines, including lines 5 through 7, are completed before signing.



CAUTION You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.

Individuals. Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506 but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Note: If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5a. Form 2848 showing the delegation must be attached to Form 4506.

Privacy Act and Paperwork Reduction Act

Notice. We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. If you request a copy of a tax return, sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 16 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506 simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224.

Do not send the form to this address. Instead, see *Where to file* on this page.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506-T and its instructions, go to www.irs.gov/form4506t. Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

The filing location for the Form 4506-T has changed. **Please see Chart for individual transcripts or Chart for all other transcripts** for the correct mailing location.

What's New. As part of its ongoing efforts to protect taxpayer data, the Internal Revenue Service announced that in July 2019, it will stop all third-party mailings of requested transcripts. After this date masked Tax Transcripts will only be mailed to the taxpayer's address of record.

If a third-party is unable to accept a Tax Transcript mailed to the taxpayer, they may either contract with an existing IVES participant or become an IVES participant themselves. For additional information about the IVES program, go to www.irs.gov and search IVES.

General Instructions

Caution: Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506-T to request tax return information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

Note: If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Customer File Number. The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, are shown on the transcript.

An optional Customer File Number field is available to use when requesting a transcript. This number will print on the transcript. See Line 5 instructions for specific requirements. The customer file number is an optional field and not required.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart shows two different addresses, send your request to the address based on the address of your most recent return.

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note: If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

Line 5. Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number **should not** contain an SSN. Completion of this line is not required.

Note. If you use an SSN, name or combination of both, we will not input the information and the customer file number will reflect a generic entry of "999999999" on the transcript.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-T but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Note: If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:	Mail or fax to:
Florida, Louisiana, Mississippi, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301 855-587-9604
Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, South Carolina, Tennessee, Vermont, Virginia, Wisconsin	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094
Alaska, Arizona, California, Colorado, Connecticut, District of Columbia, Hawaii, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Washington, West Virginia, Wyoming	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094



You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.

Short Form Request for Individual Tax Return Transcript

▶ **Request may not be processed if the form is incomplete or illegible.**
▶ **For more information about Form 4506T-EZ, visit www.irs.gov/form4506tez.**

Tip: Get faster service: Online at www.irs.gov, **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use [Get Transcript](#) to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcripts into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1098 and Form 5498), and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number or individual taxpayer identification number on tax return
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 Customer file number (if applicable) (see instructions)	

Note: Effective July 2019, the IRS will mail tax transcript requests only to your address of record. See **What's New** under **Future Developments** on Page 2 for additional information.

6 Year(s) requested. Enter the year(s) of the return transcript you are requesting (for example, "2008"). Most requests will be processed within 10 business days.

Note. If the IRS is unable to locate a return that matches the taxpayer identity information provided above, or if IRS records indicate that the return has not been filed, the IRS will notify you that it was unable to locate a return, or that a return was not filed, whichever is applicable.

Caution. Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am the taxpayer whose name is shown on either line 1a or 2a. If the request applies to a joint return, **either** spouse must sign. **Note:** This form must be received by IRS within 120 days of the signature date.

Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506T-EZ. See instructions.

Sign Here	Signature (see instructions)	Date	Phone number of taxpayer on line 1a or 2a
	Spouse's signature	Date	

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 4506T-EZ, such as legislation enacted after it was published, go to www.irs.gov/form4506tez.

The filing location for the Form 4506T-EZ has changed. Please see the **Where to File** section for your new mailing location.

What's New. As part of its ongoing efforts to protect taxpayer data, the Internal Revenue Service announced that in July 2019, it will stop all third-party mailings of requested transcripts. After this date masked Tax Transcripts will only be mailed to the taxpayer's address of record.

If a third-party is unable to accept a Tax Transcript mailed to the taxpayer, they may either contract with an existing IVES participant or become an IVES participant themselves. For additional information about the IVES program, go to www.irs.gov and search IVES.

General Instructions

Caution. Do not sign this form unless all applicable lines have been completed.

Purpose of form. Individuals can use Form 4506T-EZ to request a tax return transcript for the current and the prior three years that includes most lines of the original tax return. The tax return transcript will not show payments, penalty assessments, or adjustments made to the originally filed return. Form 4506T-EZ cannot be used by taxpayers who file Form 1040 based on a tax year beginning in one calendar year and ending in the following year (fiscal tax year). Taxpayers using a fiscal tax year must file Form 4506-T, Request for Transcript of Tax Return, to request a return transcript.

Use Form 4506-T to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

Customer File Number. The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, are shown on the transcript.

An optional Customer File Number field is available to use when requesting a transcript. This number will print on the transcript. See Line 5 instructions for specific requirements. The customer file number is an optional field and not required.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506T-EZ to the address below for the state you lived in when the return was filed.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

If you filed an individual return and lived in:

Florida, Louisiana, Mississippi, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, South Carolina, Tennessee, Vermont, Virginia, Wisconsin

Alaska, Arizona, California, Colorado, Connecticut, District of Columbia, Hawaii, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Washington, West Virginia, Wyoming

Mail or fax to the "Internal Revenue Service" at:

RAIVS Team
Stop 6716 AUSC
Austin, TX 73301
855-587-9604

RAIVS Team
Stop 6705 S-2
Kansas City, MO 64999
855-821-0094

RAIVS Team
P.O. Box 9941
Mail Stop 6734
Ogden, UT 84409
855-298-1145

Signature and date. Form 4506T-EZ must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506T-EZ within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked

Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506T-EZ exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. If you request a transcript, sections 6103 and 6109 require you to provide this information, including your SSN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506T-EZ will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 9 min.; **Preparing the form**, 18 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506T-EZ simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.

Specific Instructions

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

Line 5. Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number **should not** contain an SSN. Completion of this line is not required.

Note. If you use an SSN, name or combination of both, we will not input the information and the customer file number will reflect a generic entry of "999999999" on the transcript.

Change of Address

(For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns)

OMB No. 1545-1163

▶ **Please type or print. ▶ See instructions on back. ▶ Do not attach this form to your return.**
 ▶ **Information about Form 8822 is available at www.irs.gov/form8822.**

Part I Complete This Part To Change Your Home Mailing Address

Check **all** boxes this change affects:

1 Individual income tax returns (Forms 1040, 1040-SR, 1040-NR, etc.)
 ▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here ▶

2 Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)
 ▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.

▶ Decedent's name ▶ Social security number

3a Your name (first name, initial, and last name)	3b Your social security number
4a Spouse's name (first name, initial, and last name)	4b Spouse's social security number

5a Your prior name(s). See instructions.

5b Spouse's prior name(s). See instructions.

6a Your old address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

6b Spouse's old address, if different from line 6a (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

7 New address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

Part II Signature

Daytime telephone number of person to contact (optional) ▶ _____

Sign Here	Your signature	Date	Signature of representative, executor, administrator/if applicable	Date
	If joint return, spouse's signature	Date	Title	

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 12081V

Form **8822** (Rev. 2-2021)

Future Developments

Information about developments affecting Form 8822 (such as legislation enacted after we release it) is at www.irs.gov/form8822.

Purpose of Form

You can use Form 8822 to notify the Internal Revenue Service if you changed your home mailing address. If this change also affects the mailing address for your children who filed income tax returns, complete and file a separate Form 8822 for each child. If you are a representative signing for the taxpayer, attach to Form 8822 a copy of your power of attorney. Generally, it takes 4 to 6 weeks to process a change of address.

Changing both home and business addresses? Use Form 8822-B to change your business address.

Prior Name(s)

If you or your spouse changed your name because of marriage, divorce, etc., complete line 5. Also, be sure to notify the Social Security Administration of your new name so that it has the same name in its records that you have on your tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Addresses

Be sure to include any apartment, room, or suite number in the space provided.

P.O. Box

Enter your box number instead of your street address only if your post office does not deliver mail to your street address.

Foreign Address

Follow the country's practice for entering the postal code. Please do not abbreviate the country.

"In Care of" Address

If you receive your mail in care of a third party (such as an accountant or attorney), enter "C/O" followed by the third party's name and street address or P.O. box.

Signature

The taxpayer, executor, donor, or an authorized representative must sign. If your last return was a joint return, your spouse must also sign (unless you have indicated by checking the box on line 1 that you are establishing a separate residence).



If you are a representative signing on behalf of the taxpayer, you must attach to Form 8822 a copy of your power of attorney. To do this, you can use Form 2848. The Internal Revenue Service will not complete an address change from an "unauthorized" third party.

Where To File

- If you checked the box on line 2, send Form 8822 to: Department of the Treasury, Internal Revenue Service Center, Kansas City, MO 64999-0023.
- If you did not check the box on line 2, send Form 8822 to the address shown here that applies to you:

IF your old home mailing address was in . . .	THEN use this address . . .
Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, South Carolina, Tennessee, Vermont, Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0023
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0023
Alaska, Arizona, California, Colorado, Connecticut, District of Columbia, Hawaii, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Washington, West Virginia, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0023
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or non bona fide resident of Guam or the Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0023
Guam: bona fide residents	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
Virgin Islands: bona fide residents	V.I. Bureau of Internal Revenue 6115 Estate Smith Bay, Suite 225 St. Thomas, VI 00802

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your social security number on what you file. This is so we know who you are, and can process your form and other papers.

Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The use of this form is voluntary. However, if you fail to provide the Internal Revenue Service with your current mailing address, you may not receive a notice of deficiency or a notice and demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on the tax deficiencies.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

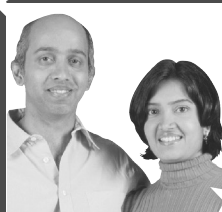
The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 16 minutes.

Comments. You can send comments from www.irs.gov/FormComments. Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **DO NOT SEND THE FORM TO THIS ADDRESS.** Instead, see *Where To File*, earlier.



Understanding
Your IRS
Individual
Taxpayer
Identification
Number
ITIN





UNDERSTANDING YOUR IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

IRS assistance is available to help you
prepare your Form W-7/W-7(SP)

In the United States, call:
1-800-829-1040 (toll-free) or

Make an appointment at your local IRS Taxpayer Assistance Center
(TAC) by calling 1-844-545-5640.

For listings of your local IRS TACs or IRS authorized Acceptance
Agents, go to <https://www.irs.gov>.

Persons outside the U.S. may call
1-267-941-1000 for assistance
(this is not a toll-free call).

IMPORTANT INFORMATION TO NOTE:

1. Because of the Tax Cuts and Jobs Act (TCJA) of 2017, the deduction for personal exemptions was suspended for tax years 2018 through 2025. As a result, spouses and dependents should not apply for or renew an ITIN, unless they qualify for an allowable tax benefit or are filing their own federal return. Refer to General Information, later, for additional guidance.
2. A passport is a stand-alone document for proof of your “identity” and “foreign status” only. If you submit an original valid passport (or copy certified by the issuing agency), you do not need to submit a combination of at least two or more other current documents from the Table on Page 16. However, any supplemental documentation to prove “Exception” criteria, must always be submitted along with your Form W-7

Note: A passport without a date of entry will no longer be accepted as a stand-alone identification document for certain dependents. See Dependency/Exemption Issues on Page 10 for more information.
3. You may not e-file a tax return(s) using an ITIN in the year in which it is received. If you apply for and receive an ITIN this year, you may not e-file any tax return using that ITIN (including prior year returns) until next year. (See Page 8 for additional information on e-filing).
4. The entry date in the U.S. (Line 6d, Form W-7) must contain the complete date on which you entered the United States for the purpose for which you are requesting an ITIN. The date should be entered in month/day/year format (mm/dd/yyyy). If you have not entered the U.S. enter “Never entered the United States” on this line.
5. Copies of a passport must include the U.S. visa pages if a visa is required for your Form W-7 application. (For example, if you check reason box (f) or (g) on Form W-7, make sure to include a copy of the visa).
6. Your ITIN may expire. For additional information, see “When will my ITIN expire?”, later.

REMINDERS:

1. All documents must be original documents or copies certified by the issuing agency.
2. Apply using the most current Form W-7, Application for IRS Individual Taxpayer Identification Number or Form W-7(SP), Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos. All subsequent notices and correspondence will be sent to you in the language of the original Form W-7/W-7(SP) that you submit to IRS.
3. All ITIN applications (including those submitted by Acceptance Agents) must have an original valid U.S. Federal income tax return attached to Form W-7. ITINs will not be assigned prior to the taxpayer filing a valid U.S. Federal income tax return (Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040X), to pay or claim withheld taxes unless an “exception” to the tax return filing requirement is met (see “Exceptions” later in this publication) or you are renewing your ITIN.
4. If an ITIN is being requested for a dependent under 14 years of age (18 if a student) then one of the supporting documents to prove “foreign status” and “identity” must be a Birth Certificate, unless a passport is submitted.
5. Supply original proof of identity and foreign status documents or copies certified by the issuing agency – there are only 13 acceptable documents (see the “Supporting Documentation Table” later in this Publication). The IRS will only accept original documents or copies certified by the issuing agency. If you will need your documentation for any purpose within 60 days of submitting your ITIN application, you may wish to schedule an appointment to apply in person at designated IRS Taxpayer Assistance Centers (TACs) where your original documents or certified copies will be reviewed and returned to you immediately. See <https://www.irs.gov/help/contact-your-local-irs-office> for more information on services offered by TACs. If your documents have not been returned after 60 days, or if your mailing address has changed since submitting your application, you may call 1-800-829-1040 (toll-free within the United States). Taxpayers overseas can call 1-267-941-1000 (not a toll -free number) for assistance.
6. First apply for a Social Security Number (SSN) if entering the U.S. with a green card or visa that permits you to obtain employment in the U.S. If the Social Security Administration (SSA) determines you aren’t eligible for an SSN, a letter of denial must be obtained and attached to your Form W-7. This requirement applies if you are requesting an ITIN under an “exception”. Refer to “Exceptions” for additional information for students, researchers and professors and individuals receiving honoraria payments.
7. Submit All Powers of Attorney (POA) to the IRS in English. Any POAs received in a foreign language will be considered invalid, unless accompanied by a certified English translation.
8. If you are a guardian or other legally responsible person, requesting an ITIN for your dependent under 18 years of age, (18 if a student), submit documentation along with Form W-7 to prove your relationship to the applicant. These documents can include adoption papers or court appointment papers showing legal guardianship. The dependent must be listed on the U.S. Federal income tax return that is attached to your Form W-7.
9. Mail Form W-7/W-7(SP), proof of identity documents and an original valid U.S. Federal income tax return, if applicable, to:

Internal Revenue Service
ITIN Operations
P.O. Box 149342
Austin, TX 78714-9342

If you are using a private delivery service and need to provide a street address, send your Form W-7 package to:

Internal Revenue Service
ITIN Operations
Mail Stop 6090-AUSC
3651 S. Interregional, Hwy 35
Austin, TX 78741-0000

CAUTION: If you are attaching your tax return to the Form W-7, do not use the mailing address in the instructions for your tax return. Do not send a “copy” of the return to any other IRS office.

You can apply for an ITIN by mail, or by appointment at any designated IRS TAC in the United States.

You can also apply through an Acceptance Agent, (see “What are Acceptance Agents?” later in this publication).

The IRS will send your ITIN in the form of an assignment letter. An ITIN does not change your immigration status or grant your right to work in the United States. An ITIN is for tax purposes only.

GENERAL INFORMATION

What is an ITIN?

An ITIN is a tax processing number, issued by the Internal Revenue Service, for certain resident and nonresident aliens, their spouses, and their dependents. It is a nine-digit number beginning with the number “9”, has a range of numbers from “50” to “65”, “70” to “88”, “90” to “92” and “94” to “99” for the fourth and fifth digits and is formatted like a SSN (i.e. 9XX-7X-XXXX).

The ITIN is only available to individuals who are required to have a taxpayer identification number for tax purposes but who do not have, and are not eligible to obtain a SSN from the Social Security Administration (SSA). Only individuals who have a valid filing requirement or are filing a U.S. Federal income tax return to claim a refund of over-withheld tax are eligible to receive an ITIN. Generally, a U.S. Federal income tax return must accompany the ITIN application, unless the individual meets one of the “exceptions” (see “Exceptions”, later) or is renewing an existing ITIN. Caution: Applications for individuals who are applying for a new ITIN as a spouse or a dependent of a primary taxpayer, must attach a valid U.S. Federal income tax return to the Form W-7.

ITINs are issued regardless of immigration status because both resident and nonresident aliens may have United States Federal tax filing and payment responsibilities under the Internal Revenue Code.

What is the purpose of an ITIN?

ITINs are used for tax purposes only, and are not intended to serve any other purpose. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers.

An ITIN:

1. Does not authorize work in the U.S. or provide eligibility for Social Security Benefits or the Earned Income Tax Credit.
2. Is not valid for identification outside of the tax system.
3. Does not change immigration status.

An applicant must enter his/her ITIN in the space provided for the SSN when completing and filing a U.S. Federal income tax return (Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040X).

NOTE: Most applicants are required to file their Form W-7/W-7(SP) with a valid U.S. Federal income tax return attached, unless they meet an exception to return filing (see “Exceptions”). Additionally, most applicants who are renewing their ITINs are not required to attach a tax return to Form W-7/W-7(SP).

When did IRS start issuing ITINs and why?

In 1996, the U.S. Department of the Treasury issued regulations that introduced the ITIN, and required foreign persons to use an ITIN as their unique identification number on Federal tax returns (T.D. 8671, 1996-1 C.B.314). The regulations were intended to address the concern by the IRS and the U.S. Department of the Treasury that, without a unique number, taxpayers could not be identified effectively and tax returns could not be processed efficiently.

Are ITINs valid for identification?

ITINs are not valid for identification outside of the tax system and should not be offered as identification for non-tax purposes. ITIN applicants are not required to apply in person.



How do I know if I need an ITIN?

If you do not have a Social Security Number (SSN) and are not eligible to obtain a SSN, but you are required to furnish a tax identification number to file a U.S. Federal income tax return, be claimed as a spouse or dependent on a U.S. tax return or furnish a tax identification number for any other Federal tax purpose, you must apply for an ITIN. An alien individual cannot have both an ITIN and a SSN.

If you are eligible for a SSN, you must first apply for one. Persons eligible to receive a Social Security Number are not eligible to receive an ITIN. Treasury regulations governing Internal Revenue Code Section 6109 require a valid taxpayer identification number for each person listed on the tax return. If the Social Security Administration denies the applicant’s request for a SSN, they will issue a letter of denial. That letter must be attached to the Form W-7 when it is submitted to the IRS.

Who must apply?

Any individual who is not eligible to obtain a SSN but who must furnish a taxpayer identification number to the IRS must apply for an ITIN on Form W-7/W-7(SP).

Do not complete Form W-7/W-7(SP) if you have a SSN or if you are eligible to obtain a SSN (i.e., A United States citizen or person lawfully admitted for employment).

Applicants must have a valid filing requirement and file an original valid U.S. Federal income tax return with their ITIN applications, unless they meet one of the exceptions listed later in this publication.

NOTE: Exceptions relate to the tax return filing requirement. They do not relate to the tax purpose. Therefore, all individuals must have a tax purpose for requesting an ITIN, whether or not a U.S. Federal income tax return is submitted to the IRS with Form W-7.

To determine if you have a filing requirement, see **Publication 17**, Your Federal Income Tax, or **Pub. 519**, U.S. Tax Guide for Aliens.

Examples of who needs an ITIN:

- A nonresident alien individual eligible to obtain the benefit of a reduced tax withholding rate under an income tax treaty. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities.
- A nonresident alien individual not eligible for a SSN who is required to file a U.S. Federal income tax return or who is filing a U.S. tax return only to claim a refund.
- A nonresident/resident alien individual not eligible for a SSN who elects to file a joint U.S. Federal income tax return with a spouse who is a U.S. citizen or resident.
- A U.S. resident alien (based on the substantial presence test) who files a U.S. Federal income tax return but who is not eligible for a SSN. For information about the substantial presence test, see **Pub. 519**.
- An alien spouse, claimed as an exemption on a U.S. Federal income tax return, who is not eligible to obtain a SSN. **Note: A spouse can be claimed as an exemption only for tax year 2017 and prior.**
- An alien individual eligible to be claimed as a dependent on a U.S. Federal income tax return but who is not eligible to obtain a SSN. To determine if an alien individual is eligible to be claimed as a dependent on a U.S. Federal income tax return, see **Pub. 501**, Dependents, Standard Deduction, and Filing Information and **Pub. 519**. **Note: A dependent can be claimed as an exemption only for tax year 2017 and prior.**
- A nonresident alien student, professor, or researcher who is required to file a U.S. Federal income tax return but who is not eligible for a SSN.

If you have an application for a SSN pending, do not file Form W-7/W-7(SP). Complete Form W-7/W-7(SP) only when the SSA notifies you that you aren't eligible for an SSN. Proof that the SSA denied your request for a SSN must be included with your submission of Form W-7/W-7(SP), whether you are attaching your U.S. Federal income tax return or requesting an ITIN under one of the "exceptions".

To request a SSN, use Form SS-5, "Application for a Social Security Card, (Original, Replacement or Correction)". This form can be obtained from the SSA or downloaded from the IRS web site at <https://www.ssa.gov/forms>. To find out if you are eligible to obtain a SSN, contact your nearest SSA Office.

IMPORTANT NOTE: If you are filing for an extension of time to file a United States Federal income tax return (Form 4868 or Form 2688) or making an estimated payment with Forms 4868, 2688, or Form 1040-ES/1040-ES (NR), "Estimated Tax for Individuals/Estimated Tax for Nonresident Aliens" **do not** file the Form W-7/W-7(SP) with these forms. Write **"ITIN TO BE REQUESTED" wherever the ITIN or SSN is requested.** An ITIN will be issued **only** after you have filed a valid U.S. Federal income tax return and have met all other requirements.

How do I apply for an ITIN?

You must complete Form W-7/W-7(SP) and attach a valid U.S. Federal income tax return, unless you qualify for an exception. Include your original, or copy certified by the issuing agency of identity documents along with the "letter of denial" from the SSA (if applicable). Because you are filing your tax return as an attachment to your ITIN application, you should not mail your return to the address listed in the Form 1040, 1040A or 1040EZ instructions. Instead, send your return, Form W-7/W-7(SP) and proof of identity documents to the address listed in the Form W-7 instructions:

Internal Revenue Service
ITIN Operations
P.O. Box 149342
Austin, TX 78714-9342

You may also apply using the services of an IRS-authorized Acceptance Agent or visit an IRS Taxpayer Assistance Center (TAC) instead of mailing the information to the IRS. Service at TACs is by appointment only. Appointments can be scheduled by calling 1-844-545-5640.

TACs are available to:

- Assist taxpayers in the preparation of the Form W-7/W-7(SP).
- Answer questions about Form W-7/W-7(SP).
- Review and/or validate your identity. Designated TAC offices will verify original documentation and certified copies of documentation from the issuing agency for primary and secondary applicants and dependents in person. For dependents, TACs can verify passports, national identification cards, and birth certificates only.
- Forward your Form W-7/W-7(SP), and accompanying U.S. Federal income tax return, if applicable, to the IRS processing service center.

Telephone assistance is also available by calling the IRS toll-free number at 1-800-829-1040 (inside the United States) for information and help in completing your Form W-7/W-7(SP) and your tax return.

International applicants may call 1-267-941-1000 (not a number) for assistance. This number is not available for residents of the U.S.

REMINDER: Use the most current version of Form W-7 to avoid delays in processing or the application being returned to you.

Should spouses and dependents apply for ITINs?

For tax years 2018 through 2025, spouses and dependents should not apply for an ITIN unless they qualify for an allowable tax benefit, such as dependent parents who qualify the primary taxpayer to claim head of household (HOH) filing status, or if they file their own tax return. The individual must be listed



on an attached U.S. individual federal tax return with the schedule or form that applies to the allowable tax benefit.

When will my ITIN expire?

ITINs that haven't been included on a U.S. federal tax return at least once in the last three consecutive tax years will expire. If your ITIN wasn't included on a U.S. federal tax return at least once for tax years 2017, 2018, or 2019, your ITIN will expire on December 31, 2020.

In addition, ITINs with middle digits (the fourth and fifth positions) "88" (for example, 9NN-88-NNNN) will expire on December 31, 2020. ITINs that were assigned before 2013 will expire according to an annual schedule based on the middle digits of the ITIN. ITINs with middle digits "90", "91", "92", "94", "95", "96", "97", "98", or "99" that were assigned before 2013 and have not already been renewed, will expire December 31, 2020. You need to take action to renew it if it'll be included on a U.S. federal tax return.

ITINs with middle digits "70" through "87" have expired. Expired ITINs must be renewed in order to avoid delays in processing your tax return. For more information, see *How do I renew my ITIN?* later, or visit <https://www.irs.gov/individuals/individual-taxpayer-identification-number>.

How do I renew my ITIN?

ITINs only need to be renewed if there is a federal tax filing purpose for the ITIN. You must complete Form W-7/W-7(SP) and include your original identification documents or certified copy from the issuing agency. Send your Form W-7/W-7(SP) and proof of identity documents to:

Internal Revenue Service
ITIN Operations
P.O. Box 149342
Austin, TX 78714-9342

To reduce taxpayer burden, IRS permits all family members listed on a tax return to renew their ITINs at the same time. Refer to "How Do I Apply for a new ITIN?" for services provided by Acceptance Agents, IRS Taxpayer Assistance Centers (TACs), and toll-free services.

Your Form W-7 ITIN renewal application will be processed at the IRS Austin Service Center listed above and your identification documents will be returned within 60 days of receipt and processing of the Form W-7/W7(SP). For additional information, see "How long does it take to get an ITIN?"

Reminder: Use the most current version of Form W-7 to avoid delays in processing or the application being returned to you.

Do spouses and dependents need to renew their ITINs?

For tax years 2018 through 2025, spouses and dependents don't need to renew their ITINs, unless they qualify for an allowable tax benefit, such as dependent parents who qualify the primary taxpayer to claim head of household (HOH) filing status, or if they file their own tax return. If renewing the ITIN, the individual must be listed on an attached U.S. individual federal tax return with the schedule of form that applies to the allowable benefit.

What do I do if my name has changed since I received my ITIN?

If the change affects your legal name, you will need to request a name change by sending a letter directly to the address listed under "Where do I file my Form W-7/W-7(SP)?", later. Include an explanation of the circumstances leading to the change (marriage, divorce, etc.) and submit documentation to support your request. Examples include:

- A copy of a marriage license.
- A copy of a divorce certificate.
- An official court related document validating the name change.

Deceased Taxpayers

Beginning April 1, 2009, the IRS began processing Forms W-7, *Application for IRS Individual Taxpayer Identification Number*, for deceased taxpayers. When an ITIN is being requested, the word "Deceased" should be written across the top of the Form W-7. In addition to meeting all requirements in the Form W-7 instructions for

obtaining an ITIN, **additional documentation** to substantiate the death of the individual must be provided pursuant to the chart below.

IF YOU ARE	THEN YOU MUST ATTACH
(a) The surviving spouse filing an original or amended joint return with your deceased spouse	<ul style="list-style-type: none"> ■ Form W-7 ■ U.S. individual federal income tax return ■ Documentation substantiating "identity" and "foreign status"
(b) The court appointed executor or administrator of the deceased's estate filing an original tax return on behalf of the deceased	<ul style="list-style-type: none"> ■ Form W-7 ■ U.S. individual federal income tax return ■ Documentation substantiating "identity" and "foreign status" along with ■ A court certificate showing your appointment
(c) Not the surviving spouse claiming a refund on a joint return and there was no executor or administrator of the deceased's estate appointed	<ul style="list-style-type: none"> ■ Form W-7 ■ U.S. individual federal income tax return ■ Documentation substantiating "identity" and "foreign status" along with ■ Form 1310 ■ A copy of the Certificate of Death

- If a Form W-7 is attached for a deceased taxpayer under 18 years of age, then one of the documents proving identity, foreign status and/or U.S. residency must be a birth certificate, unless a passport with a U.S. date of entry is submitted.

Where can I get a Form W-7/W-7(SP)?

Forms can be obtained by:

- Calling 1-800-829-3676 within the continental United States only. Bulk quantities may also be ordered through this number.
- Using a personal computer to download Form W-7/W-7(SP) from our world wide web site at <https://www.irs.gov/pub/irs-pdf/fw7.pdf>
- Visiting the nearest IRS Taxpayer Assistance Center
- Writing to:
Internal Revenue Service
National Distribution Center
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

What information must be included on Form W-7/W-7(SP)?

Form W-7/W-7(SP) will request the following type of information:

- Application type (check box)
- Reason you're submitting Form W-7
- Applicant's full name (and birth name if different)
- Applicant's mailing address
- Applicant's foreign address
- Applicant's date and place of birth
- Applicant's country of citizenship
- Information about a passport or visa
- Previously assigned ITIN on Line 6f (if renewing)
- The signature of the applicant, or if the applicant is a dependent under the age of 18, it may be the signature of the parent, court appointed guardian or Power of Attorney. (see "Signature" later in this Publication).

NOTE: Most applicants are required to file their Form W-7/W-7(SP) with a valid U.S. Federal income tax return attached, unless they meet an exception to return filing (see "Exceptions"). Additionally, most taxpayers who are renewing their ITINs are not required to attach a tax return to Form W-7/W-7(SP).

General information for the completion of Form W-7/W-7(SP) begins on Page 11.

Where do I attach my Form W-7/W-7(SP)?

If you are applying for a new ITIN, and required to file a U.S. Federal income tax return with this form, attach Form W-7/W-7(SP) to the **front** of your return. If you are applying for more than one ITIN for the same return (such as for a spouse or dependents) attach all Forms W-7/W-7(SP) in the order that the individuals are listed on the tax return.

Where do I file my Form W-7/W-7(SP)?

By Mail:

Mail your completed application, your original U.S. Federal income tax return, if applicable, and any other substantiating or supporting identification documents listed on the Supporting Documentation Table to:

Internal Revenue Service
ITIN Operations
P.O. Box 149342
Austin, TX 78714-9342

If you are using a private delivery service send your Form W-7 package to:

Internal Revenue Service
ITIN Operations
Mail Stop 6090-AUSC
3651 S. Interregional, Hwy 35
Austin, TX 78741-0000

CAUTION: Do not use the mailing address in the instructions for your U.S. Federal income tax return; use the address above. Do not send a copy of the return to any other IRS office.

In Person: Designated IRS Taxpayer Assistance Centers (TACs) can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents. For dependents, TACs can verify passports, national identification cards, and birth certificates. These documents will be returned to you immediately. Service at TACs is by appointment only. Appointments can be scheduled by calling 1-844-545-5640. See <https://www.irs.gov/help/contact-your-local-irs-office> for a list of designated TACs that offer ITIN document authentication service. TACs that don't offer ITIN document authentication service will mail the original documents, Form W-7, and tax return to the IRS Austin Service Center for processing.

Through Acceptance Agents: You can also apply through an Acceptance Agent authorized by the IRS to facilitate the ITIN application process for you. To obtain a list of authorized Acceptance Agents in your area, visit the IRS website at <https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>.

REMINDER: Keep a copy of your application for your records.

What are Acceptance Agents?

Acceptance Agents (AAs) are persons (individuals or entities (colleges, financial institutions, accounting firms, etc.)) who have entered into formal agreements with the IRS that permit them to assist applicants in obtaining ITINs. An AA will need to submit original documentation or certified copies of the documentation from the issuing agency to the IRS for all applicants.

Certifying Acceptance Agents (CAAs) are individuals or entities who assume a greater responsibility. They are authorized to verify the applicant's claim of "identity" and "foreign status", by reviewing supporting documentation and verifying the authenticity, accuracy and completeness of the documents for primary and secondary taxpayers and dependents. CAAs can review, authenticate the original documents or certified copies from the issuing agency, and submit to the IRS the completed Form W-7, U.S. federal income tax return, if applicable, with a copy of documents for primary and secondary taxpayers, except for foreign military identification card. For dependents, CAAs can **only** verify passports and birth certificates. In addition, once the ITIN is issued, the CAA receives your number directly from IRS.



IRS does not charge a fee to obtain an ITIN, however, a person acting as an AA/CAA may charge a fee for their services. A list of authorized Acceptance Agents is available on the IRS website at <https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>.

NOTE: Acceptance Agents only assist in the application process and are not authorized to issue the ITIN directly.

Will I have to pay to get an ITIN?

The IRS does not require payment of a fee for issuing an ITIN. However, fees may apply if you choose to use the services of an Acceptance Agent.

When should I apply for my ITIN?

If you're applying for a new ITIN, complete Form W-7/W-7(SP) as soon as you are ready to file your U.S. Federal income tax return, since you must attach the return to your application. However, if you meet one of the exceptions to the tax return filing requirement, submit your completed Form W-7/W-7(SP), along with your proof of "identity" and "foreign status" and the required supplemental documents to substantiate your qualification for the exception, as soon as possible after you determine you are covered by an exception. You can apply for an ITIN any time during the year; however, if the tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties.



If you're **renewing** an existing ITIN, you may submit your Form W-7 renewal application immediately. If you don't renew your expiring ITIN and you file a U.S. federal tax return with the expired ITIN, there may be a delay in processing your tax return. Only taxpayers who will be included on a U.S. tax return need to renew their ITIN.

NOTE: Spouses and dependents who are renewing their ITINs to claim an allowable tax benefit will need to attach a U.S. federal tax return to Form W-7/W-7(SP). See "Do spouses and dependents need to renew their ITINs?", earlier.

How long does it take to get an ITIN?

If you qualify for an ITIN and your application is complete, you will receive a letter from the IRS assigning your tax identification number usually within seven weeks (up to 11 weeks if requested during peak tax time (January 15 through April 30) or from abroad). Applications mailed from abroad may take considerably longer. If you have not received a response within the referenced time period, you may call 1-800-829-1040 (toll-free within the United States) to request the status of your application. Taxpayers overseas can call 1-267-941-1000 (not a toll-free number).

Can I get an ITIN if I am an undocumented alien?

Yes, if you are required to file a U. S. Federal income tax return or qualify to be listed on another individual's tax return as a spouse or dependent, you must have either a valid SSN or an ITIN. Spouses and dependents can only be claimed as exemptions for tax years prior to 2018. If you are an undocumented alien and cannot get a SSN, you must get an ITIN for tax purposes. Remember, having an ITIN does not:

- Give you the right to work in the United States,
- Change your immigration status, or
- Entitle you to the Earned Income Tax Credit or Social Security benefits.

Can I e-file a tax return with an ITIN?

Yes, however, you can only e-file a tax return using an ITIN in the calendar year following the year in which you receive it. For example, if you apply for and receive an ITIN this year, you may not e-file any tax return (including prior year returns) using that ITIN, until next year.

Due to IRS e-file limitations on prior year tax returns, you may only e-file returns for the current tax year and two prior tax years.

NOTE: If you are renewing your ITIN, you should wait until you receive notification from the IRS that the ITIN has been renewed before submitting tax returns by paper, or by e-filing.

Is the Form W-7 available in any foreign language?

Yes, this form is available in Spanish as Form W-7(SP), Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos.

DOCUMENTATION

What are the documentation requirements when applying for an ITIN?

The Form W-7 Application must be accompanied by the following documentation when applying for an ITIN:

1. For applicants requesting an ITIN for the first time, an original valid U.S. Federal income tax return for which the ITIN is needed and, if applicable, the letter of denial from the SSA if not eligible to receive an SSN (See Employment Issues, later). However, if one of the exceptions to the tax return filing requirement applies, you must also attach the documentation that is required to support that exception. Taxpayers renewing an ITIN are not required to attach a tax return to their application. However, spouses and dependents who are renewing their ITINs to claim an allowable tax benefit must attach a tax return with the schedule or form that applies to the allowable benefit.
2. The original documents or copies of documents certified by the issuing agency that substantiate the information provided on the Form W-7/W-7(SP). The supporting documentation must be consistent with the applicant's information provided on Form W-7/W-7(SP). For example, the name, date of birth and country of citizenship on the document you submit, must be the same as lines 1a, 4 and 6a of the Form W-7/W-7(SP).

NOTE: IRS will mail your original documents (passport, etc.) back to you at the mailing address you entered on your Form W-7. If you plan to move, ensure that you use a mailing address where you will be able to receive your mail. By visiting a designated IRS TAC office to apply for an ITIN, an IRS employee can review your original documents or certified copies and return them to you immediately. This alleviates any long delays waiting for your original documentation (passports, etc.) to be returned to you by mail. Service at TACs is by appointment only (see Page 7 for additional information on TAC offices).

Applicants are permitted to include a prepaid Express Mail or courier envelope for faster return delivery of their documents.

The documentation you present must:

1. Verify your identity by containing your name and photograph and support your claim of foreign status. (see "Supporting Documentation Table" in the Exhibits).
2. Be an original document
3. Be a copy of an original document if you do any of the following:
 - Have the copies certified by the issuing agency of the original record.
 - Officers at U.S. Embassies and Consulates overseas may provide certification and authentication services. Contact the Consular Section, American Citizens Services of the U.S. embassy or consulate in advance to determine the hours of operation for these services.
4. Notarized copies are only acceptable for dependents and spouses of U.S. military personnel applying from overseas without an SSN who need an ITIN. Military spouses use box "e" Form W-7 and dependents use box "d". A copy of the service member's U.S. military ID will be required or the applicant must be applying from an overseas APO/FPO address. A copy of the service member's U.S. military ID is required to be included with the application if the documents are notarized.

NOTE: Spouses and dependents can only be claimed as exemptions for tax years 2017 and prior.

5. Be current, i.e. not expired. The definition of “current” for applying for an ITIN is as follows:

■ Birth certificates do not contain expiration dates and, therefore, will be considered current.

■ Passports and National Identification cards displaying an “expiration” date will be considered current only if the date displayed on the document has not expired prior to the date the Form W-7/W-7(SP) is submitted.

■ School records submitted as identification documentation will be accepted only if they are for a school term ending no more than 12 months from the date of the Form W-7 application. The school record must consist of an official report card or transcript issued by the school or the equivalent of a Ministry of Education. The school record must also be signed by a school official or ministry official. The record must be dated and contain the student's name, course work with grades (unless under age 6), date of grading period(s) (unless under age 6), and school name and address. If a date of entry is required for the applicant, the school record must be from a U.S. facility.



■ Medical records are valid only for dependents under the age of 6. Medical records will be considered current if the date displayed on the medical record is not more than one (1) year from the date of last immunization or provider letter. The only acceptable medical record is a shot or immunization record which documents the patient's name and chronological dates of the patient's medical history and care. The record must contain the child's name, date of birth, and verifiable address. It must also document the name, address and phone number of the doctor, hospital, or clinic where the last treatment was administered. If this information is not included on the medical record you must provide a dated letter on official letterhead from the federal authority, physician, hospital or clinic who administered the latest care of the child. If a date of entry is required for the applicant on Form W-7 Line 6d, the medical record must be from a U.S. facility.

“Original” documents you submit will be returned to you. You do not need to provide a return envelope. “Copies” of documents will not be returned. If your original documents are not returned within 60 days, you may call the IRS (see “Telephone Help”) to inquire as to the status. Applicants are permitted to include a prepaid Express Mail or courier envelope for faster return delivery of their documents. The IRS will then return the documents in the envelope provided by the applicant.

What documents are acceptable as proof of identity and foreign status?

IRS has streamlined the number of documents the agency will accept as proof of identity and foreign status to obtain an ITIN. If you submit an original passport or a certified copy of a valid passport you do not need to submit any other documents from the list below.

However, passports without a date of entry for dependents who are not dependents of U.S. military personnel stationed overseas cannot be used as a stand-alone document. Additional original documentation to verify U.S. residency must be provided by these applicants. See Dependency/Exemption Issues on Page 10.

NOTE: Copies of a passport must include the U.S. visa pages if a visa is required for your Form W-7 application.

If you do not have a passport, you must provide a combination of current documents (at least two or more) that show your name and photograph and support your claim of identity and foreign status. With the exception of children under 14 years of age (under 18 years of age if a student), at least one document you present must contain a recent photograph. If you are requesting an ITIN as a “dependent”,

documentation to prove “foreign status” and “identity” must include a civil “Birth Certificate”, unless a Passport is submitted.

NOTE: If you submit copies of original documents that display information on both sides (front and back), the copy that is submitted must also show the information from both sides of the document.

Listed below are the only documents that will be accepted by IRS:

1. Passport (stand-alone document) *
2. United States Citizenship and Immigration Services (USCIS) photo identification
3. Visa issued by the US Department of State
4. United States driver's license
5. United States military identification card
6. Foreign driver's license
7. Foreign military identification card
8. National identification card. The document must be current, and contain the individual's name, address, photograph, date of birth and expiration date (i.e. Mexican Matricula card)
9. U. S. State identification card
10. Foreign voter's registration card
11. Civil birth certificate **
12. Medical records (dependents only – under 6 years of age;)* **
13. School Records (dependents only under 18 years of age if a student) **

* Passport must have a date of entry for dependents, unless they are dependents of U.S. military personnel stationed overseas

** May be used to establish foreign status only if documents are foreign.

NOTE: You may subsequently be requested to provide a certified translation of foreign language documents.

If you have applied for a Social Security Number, but the Social Security Administration has denied your request, your ITIN application must also contain an official letter, form, or other documentation from the SSA providing proof that your application was denied. (This pertains only to persons who have been issued a Visa from the U.S. Department of State that enables them to obtain a SSN.) This proof must be attached to your Form W-7/W-7(SP) or your application for an ITIN will be rejected.

Students who enter the U.S. on an “F”, “J”, or “M” visa, but who will not be employed and are here only for the purpose of study, or persons present in the U.S. who are receiving only honoraria payments, do not have to go to the SSA to try and obtain a Social Security Number first. A letter from the Designated School Official (DSO), Responsible Officer (RO) or Authorized School Official can be submitted in lieu of a letter from the SSA when a U.S. Federal income tax return is attached or when an exception is being claimed. Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M) or (J)} A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s). (See the Exception Chart at the end of this publication.)

What is a National Identification Card?

Some foreign governments issue identification cards to their citizens. IRS will accept these cards as proof of identity and foreign status in combination with other documents described above if the card is current (i.e. not expired) and contains the applicant's name, address, photograph, and date of birth.

EXCEPTIONS

What are the “exceptions” to the requirement to attach a U.S. Federal income tax return?

Although most ITIN applicants must attach a valid U.S. Federal income tax return to their Form W-7 application, there are limited circumstances under which an ITIN will be issued without an attached return. If any of the five exceptions listed below apply to you, you will **not** need to attach a tax return to your W-7/W-7(SP).

These exceptions are explained in detail in the Exhibit section at end of this Publication. If you claim an exception to the requirement to submit a valid original U.S. Federal income tax return with Form W-7/W-7(SP) you must submit proof of your claim instead of the tax return.

NOTE: Applicants with a VISA that is valid for employment, and who will be employed in the U.S., should first apply for a SSN with the Social Security Administration (SSA).

If you are unable to obtain a SSN after completing Form SS-5, a denial letter from the SSA must be attached to your Form W-7/W-7(SP) or your application will be rejected. Remember, you are not eligible for an ITIN if you are eligible to obtain a SSN.

Exception 1. Third Party Withholding on Passive Income;

■ Third Party Withholding on Passive Income. IRS information reporting and/or tax withholding is required and apply to third parties (frequently banks and other financial institutions), who will request a TIN from you to enable them to comply with U.S. Treasury Regulations. To obtain an ITIN under this exception, you must include supporting documentation with your Form W-7/W-7(SP) showing that you own an asset that generates income subject to IRS information reporting and/or tax withholding requirements that will take place within the current tax year. A letter or signed statement from your bank, financial institution or withholding agent must be attached.

Exception 2. Wages, Salary, Compensation and Honoraria Payments with Tax Treaty Benefits Claimed; Scholarships, Fellowships and Grants with Tax Treaty Benefits Claimed; Scholarships, Fellowships and Grants – No Tax Treaty Benefits Claimed; or Gambling Winnings with Tax Treaty Benefits Claimed

■ Wages, Salary or Compensation and Honoraria Payments* – Tax Treaty Benefits claimed. IRS information reporting and tax withholding is required by law and apply to third parties who will request a TIN from you to enable them to comply with U.S. Treasury Regulations. To obtain a TIN under this exception, you must attach a letter from the SSA denying your request for a Social Security Number.

* Individuals present in the U.S. who are receiving honoraria payments only, do not have to apply for a SSN or submit letter of denial from the SSA. A letter from the Authorized School Official who extended the invitation will suffice.

■ Scholarship, Fellowship or Grant Income. IRS information reporting and/or tax withholding is required by law and apply to third parties who will request a TIN from you to enable them to comply with U.S. Treasury Regulations. Students on a F-1, J-1 or M-1 visa who will not be working while studying in the U.S., will not have to apply for a SSN. Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors, their spouses and dependents classified under section 101(a)(15) (F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M) or (J)} A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).

■ Gambling Winnings – Tax Treaty Benefits claimed. If you are a nonresident alien visitor with gambling winnings, your Form W-7/W-7(SP) will be processed under an exception (2) only if submitted through the appropriate gaming official serving as an authorized ITIN Acceptance Agent.

Exception 3. Third Party Reporting of Mortgage Interest

Under the Internal Revenue laws, most recipients (lenders) of home mortgage interest report the amount of interest they receive from the borrower to both the IRS and the borrower. This reporting is usually done on a Form 1098, Mortgage Interest Statement. First time filers who secure a home loan may seek an ITIN to provide to their lender.

Exception 4. Third Party Withholding – Disposition by a Foreign Person of United States Real Property Interest

A tax withholding obligation is generally imposed on a buyer or other transferee (withholding agent) when a United States real property interest is acquired from a foreign person. This withholding serves

to collect the tax that may be owed by the foreign person. In some instances, the foreign person may apply for a withholding certificate to reduce or eliminate withholding on the disposition of the real property. An ITIN would be needed for this transaction. This exception may also apply if you have a notice of non-recognition under Treasury Regulations section 1.1445-2(d)(2). See the Exception Tables for more details on Exception 4.

Exception 5. TD-9363.

This exception may apply if you have an IRS reporting requirement under Treasury Decision 9363 and are submitting Form W-7, Form 13350, and supplemental documentation. See the Exception Tables for more details on Exception 5.

DEPENDENCY/EXEMPTION ISSUES

(See IRS Publication 501, Dependents, Standard Deduction, and Filing Information, for who qualifies to be claimed as a dependent.)

What are the rules for proof of residency for dependents?

Residents of Mexico, Canada, or U.S. nationals must use the same rules as U.S. citizens to determine who is a dependent and for which dependents exemptions can be claimed. For residents of the Republic of Korea (South Korea) there are two additional requirements, and for students and business apprentices from India they must also be able to claim the benefits of the United States-India tax treaty. See Pub. 501 for additional information and to determine who may qualify as a dependent.

NOTE: Dependents can be claimed as exemptions only for tax years 2017 and prior.

The dependent for which the Form W-7 is being submitted must be listed on the attached U.S. Federal income tax return.

If a passport does not have a date of entry, and reason for applying is “d,” the applicant is required to provide additional original documentation to verify U.S. residency as listed below (unless the applicant is a dependent of U.S. military personnel stationed overseas):

- **If under 6 years of age:** A U.S. medical record, school record, or U.S. state identification card that lists the applicant's name and U.S. address, or a U.S. visa.
- **If at least 6 years of age but under 18 years of age:** A U.S. school record, U.S. state identification card, or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.
- **If 18 years of age or older:** A U.S. school record, rental statement from a U.S. property, utility bill for a U.S. property, or a bank statement, U.S. state identification card or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.

NOTE: If your request for an Adoption Taxpayer Identification Number (ATIN) has been denied your dependent may be eligible for an ITIN. If you live abroad and are requesting an ITIN for a foreign child who has been adopted or legally placed in your home pending adoption, remember to include a copy of the legal documents evidencing your relationship to the child.

EMPLOYMENT ISSUES

Are ITINs valid for work purposes?

ITINs do not authorize individuals to work in the United States and are not valid for employment purposes. However, if you are required to file a U. S. Federal income tax return and are ineligible to receive a SSN, you must obtain an ITIN.

Which aliens are eligible to receive Social Security Numbers?

Certain aliens by virtue of their nonimmigrant status are authorized to work in the United States. Some of the individuals must apply to the United States Citizenship and Immigration Services (USCIS) for an Employment Authorization Document (EAD). Any nonresident alien

FREQUENTLY ASKED QUESTIONS AND ANSWERS

What are the documentation requirements when applying for an ITIN?

The applicant will need to submit documentation that is current (has not expired), and that proves both identity and foreign status (i.e. contains name, address, photograph and supports the foreign status claim.)

For the definition of “current” for ITIN purposes, see “Documentation”. A passport is the only document that can stand-alone and provide all of the information required. However, for dependents, the passport is a stand-alone document only if it contains a date of entry. If no date of entry is present, proof of U.S. residency must also be submitted, unless the applicant is a dependent of a U.S. military service member stationed overseas. If a passport is not submitted, the applicant will need to provide at least two separate documents as proof of identity and foreign status (one being a civil birth certificate for a dependent under age 18). With the exception of children under 14 years of age (under 18 years of age if a student), at least one must include a recent photograph.

Does the “National Identity” card include the “Mexican Matricula” card as acceptable identification for applying for an ITIN?

The Matricula card is an acceptable form of identification when applying for an ITIN.

Can I send in a photocopy of my documentation?

You may only send in photocopies of original documentation that have been certified by the issuing agency.

What are the rules for the Earned Income Tax Credit (EITC) as they relate to an ITIN?

A taxpayer using an ITIN is not eligible for EITC. To claim the EITC the claimant must file a return as a citizen or legal resident of the United States on Form 1040. In addition, the claimant, spouse and qualifying child(ren) listed on the return must have valid “work related” Social Security Numbers. If the claimant is married, he or she must file a return using the Married Filing Joint status (for the exception to this rule, see Publication 501, Marital Status – “Married Persons Living Apart”).

What are the rules for the Child Tax Credit (CTC) and Additional Child Tax Credit (ACTC) as they relate to an ITIN?

Beginning with tax year 2018, your child must have a Social Security Number (SSN) issued by the Social Security Administration before the due date of your tax return (including extensions) to be claimed as a qualifying child for the Child Tax Credit (CTC) or Additional Child Tax Credit (ACTC). Children with an ITIN can't be claimed for either credit. Refer to Publication 972, Child Tax Credit, for more information.

What are the rules for the Credit for Other Dependents (ODC) as they relate to an ITIN?

If your child doesn't have a valid SSN, your child may still qualify you for the Other Dependents Credit (ODC). This is a non-refundable credit of up to \$500 per qualifying person. If your dependent child lived with you in the United States and has an ITIN, but not an SSN, issued by the due date of your 2018 return (including extensions), you may be able to claim the Other Dependents Credit (ODC) for that child. Refer to the instructions of your federal tax return for more information.

Can an ITIN be used to file a delinquent or amended return for prior years?

An ITIN can be used for any valid, delinquent or amended tax returns (income, estate, gift or refund claim). Furnishing an ITIN on a return does not eliminate your need to satisfy the eligibility standards for claiming specific tax benefits. If the U.S. Federal income tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties. You should file your current year tax return by the prescribed due date.

Are ITINs valid for dependents if I file a delinquent U.S. Federal income tax return?

ITINs will be accepted for dependents on current and delinquent returns. Dependents can be claimed only when the dependency tests are met.

NOTE: Dependents can be claimed as exemptions only for tax years 2017 and prior.

What steps do I have to take when I have an ITIN and become eligible for a Social Security Number?

Make proper application for a SSN and upon receipt advise the IRS in writing of your new SSN. Your correspondence should be sent to the address listed for filing your U.S. Federal income tax return. The new SSN will become the primary number and must be used for all future filing purposes. The IRS will void the ITIN. All prior tax information under the ITIN will be associated with the new SSN.

What do I do if I think I once had a SSN, but I'm not sure?

Check with the SSA before applying for an ITIN. The SSA website is located at <https://www.ssa.gov/>.

What documentation will I need to advise the IRS that the Social Security Administration will not provide me with a SSN?

If you are eligible to obtain a SSN, the IRS will not issue you an ITIN unless you can document that the SSA denied your request for a SSN. Supporting documentation (such as a letter or statement) from the SSA substantiating the denial **must** be attached to your application. If you are a student on an F-1, J-1 or M-1 visa who will not be working while studying in the U.S., you will no longer have to apply for a SSN first. You will be permitted to provide a letter from your Designated School Official (DSO) or Responsible Officer (RO), stating that you will not be securing employment in the U.S. or receiving any type of income from personal services. Additionally, you will be permitted to provide a letter from your Authorized School Official if you have been invited to the United States for a specific presentation and will be receiving an honoraria payment.

What do I do if I think I once had a temporary Internal Revenue Service Number (IRSN)?

If you had a temporary Internal Revenue Service Number (IRSN), but are unsure or cannot recall the number, indicate on Line 6f of Form W-7/W-7(SP) that you might have previously had such a number(s) and the name under which you think the number was issued. IRS will perform research to locate your number as part of the processing of your W-7/W-7(SP).

What do I do if my address has changed since I received my ITIN?

If you change your street address or mailing address, you should complete a Form 8822 (Change of Address) and send it directly to the IRS address in that form's instructions.

Will the IRS issue ITINs to individuals that are experiencing delays in securing a SSN?

The IRS will not issue ITINs in such situations. If a person is entitled to a Social Security Number, then they are not eligible for an ITIN.

THE EFC FORMULA, 2023–2024

What is the EFC?

The Expected Family Contribution (EFC) is a number that determines students' eligibility for certain types of federal student aid. This number is calculated with the EFC formulas, which use the information that students provide on the Free Application for Federal Student Aid (FAFSA[®]) form. Financial aid administrators (FAAs) subtract the EFC from students' cost of attendance to determine their need for the following federal student financial assistance offered by the U.S. Department of Education (the Department):

- Federal Pell Grants,
- Subsidized Loans through the William D. Ford Federal Direct Loan Program,
- Federal Supplemental Educational Opportunity Grants (FSEOG), and
- Federal Work-Study (FWS).

The Teacher Education Assistance for College and Higher Education Grant (TEACH Grant) is a non-need-based federal program for which a student must also use the FAFSA form to apply.

The methodology for determining the EFC is found in Part F of Title IV of the Higher Education Act of 1965, as amended (HEA). Tables used in the computation of the EFC for the 2023–2024 Award Year will be published on the [Knowledge Center](#) in a *Federal Register*.

What is the source of data used in EFC calculations?

All data used to calculate a student's EFC comes from the information the student provides on the FAFSA form. A student may submit a FAFSA form:

- by using FAFSA on the Web,
- by filing an application electronically through a school, or
- by mailing a FAFSA form to the Central Processing System (CPS).

Students who applied for federal student aid in the previous award year may be eligible to reapply using a renewal FAFSA form online. Applying for federal aid is free, but to be considered for non-federal aid (such as institutional aid), students may have to fill out additional forms, which might require fees.

We encourage applicants to complete the FAFSA form electronically because there are edits that reduce applicant errors and customize the questions presented based on answers to prior questions. The electronic version also contains additional instructions and help features and allows the Department to send results to the students and schools more quickly.

Who processes the FAFSA form, and how are students notified of their EFC?

The CPS receives the student’s FAFSA data, either electronically or on the paper application, and uses it to calculate an EFC. After the FAFSA form has been processed, the CPS sends the student an output document containing information about his or her application results. This document, which can be paper or electronic, is called a Student Aid Report (SAR). The SAR lists all the information from the application and indicates whether the application was complete and signed. If the application is complete and signed and there are no data conflicts, the SAR also includes the student’s EFC. Students are instructed to carefully check the accuracy of the information on the SAR. All schools listed on the student’s FAFSA receive application information and processing results in an electronic file called an Institutional Student Information Record (ISIR).

Which EFC Formula Worksheet should be used?

There are three regular formulas and a simplified version of each:

- Formula A, for dependent students;
- Formula B, for independent students **without** dependents other than a spouse; and
- Formula C, for independent students **with** dependents other than a spouse.

The simplified versions of the EFC formula worksheets do not use assets in the calculation. See pages 4 and 5 for information on which students qualify for the simplified formulas. Instructions for determining which applicants are eligible for the automatic zero EFC calculation are included in each worksheet. See page 5 for more information on which students qualify for an automatic zero EFC.

Formula A Worksheet	pages 9–12
Simplified Formula A Worksheet	pages 13–16
Formula B Worksheet	pages 17–18
Simplified Formula B Worksheet.....	pages 19–20
Formula C Worksheet	pages 21–22
Simplified Formula C Worksheet.....	pages 23–24
Tables	pages 25–29

Note: Do not complete the shaded areas in the simplified worksheets; asset information is not required in the simplified formulas.

What is the definition of an independent student?

Because the EFC formula for a dependent student uses parental data and the two formulas for independent students do not, the first step in calculating a student's EFC is to determine his or her dependency status. For the 2023–2024 Award Year, a student is automatically determined to be independent for federal student aid purposes if he or she meets one or more of the following criteria:

- The student was born before January 1, 2000.
- The student is married or separated (but not divorced) as of the date of the application.
- At the beginning of the 2023–2024 school year, the student will be enrolled in a master's or doctoral degree program (such as MA, MBA, MD, JD, PhD, EdD, or graduate certificate, etc.).
- The student is currently serving on active duty in the U.S. Armed Forces or is a National Guard or Reserves enlistee called into federal active duty for purposes other than training.
- The student is a veteran of the U.S. Armed Forces (see the definition in the box on page 4).
- The student has or will have one or more children who receive more than half of their support from him or her between July 1, 2023, and June 30, 2024.
- The student has dependent(s) (other than children or spouse) who live with him or her and who receive more than half of their support from the student, now and through June 30, 2024.
- At any time since the student turned age 13, both of the student's parents were deceased, or the student was in foster care or was a dependent or ward of the court.
- As determined by a court in the student's state of legal residence, the student is now, or was upon reaching the age of majority, an emancipated minor (that is, released from control by his or her parent or guardian).
- As determined by a court in the student's state of legal residence, the student is now, or was upon reaching the age of majority, in legal guardianship.
- On or after July 1, 2022, the student was determined by a high school or school district homeless liaison to be an unaccompanied youth who was homeless or was self-supporting and at risk of being homeless.
- On or after July 1, 2022, the student was determined by the director of an emergency shelter or transitional housing program funded by the U.S. Department of Housing and Urban Development to be an unaccompanied youth who was homeless or was self-supporting and at risk of being homeless.
- At any time on or after July 1, 2022, the student was determined by a director of a runaway or homeless youth basic center or transitional living program to be an unaccompanied youth who was homeless or was self-supporting and at risk of being homeless.
- The student is determined by the college financial aid administrator to be an unaccompanied youth who is homeless or is self-supporting and at risk of being homeless.

For students who do not meet any of the above criteria but who have documented unusual circumstances, an FAA can override their dependency status from dependent to independent. For information about dependency overrides, see the Application and Verification Guide, which is part of the Federal Student Aid Handbook and can be found in the [Knowledge Center on FSA Partner Connect](#).

TERMS USED IN THE DEFINITION OF AN INDEPENDENT STUDENT

LEGAL DEPENDENT. Any of the student's biological or adopted children who receive more than half of their support from the student, whether they live with the student or not. Also, any persons other than a spouse who both live with and receive more than half of their support from the student now and through June 30, 2024.

VETERAN. A student who: (1) has engaged in active service in the U.S. Armed Forces (Army, Navy, Air Force, Marines, or Coast Guard), or has been a member of the National Guard or Reserves who was called to active duty for purposes other than training, or was a cadet or midshipman at one of the service academies, or attended a U.S. military academy preparatory school, and (2) was released under a condition other than dishonorable. A veteran is also a student who does not meet this definition now but will by June 30, 2024.

Which students qualify for the simplified EFC formulas?

The following criteria determine which students have their EFCs calculated by a simplified formula. Assets are not considered in the simplified EFC formulas.

For the 2023–2024 Award Year, a **dependent** student qualifies for the simplified EFC formula if both (1), below, and (2), on the next page, are true:

- (1) Anyone included in the **parents'** household size (as defined on the FAFSA form) received benefits during 2021 or 2022 from any of the designated means-tested federal benefit programs: the Medicaid Program, the Supplemental Security Income (SSI) Program, the Supplemental Nutrition Assistance Program (SNAP), the Free and Reduced Price School Lunch Program, the Temporary Assistance for Needy Families (TANF) Program¹, and the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC);

OR

the student's **parents**:

- filed a 2021 IRS Form 1040, but did not file a Schedule 1²,
- filed a tax form from a Trust Territory³, or
- were not required to file any income tax return;

OR

the student's **parent** is a dislocated worker.

¹ The TANF Program may have a different name in the student's or student's parents' state.

² Applicants may also qualify if they only filed a Schedule 1 to report the following additions or adjustments to income: unemployment compensation, educator expenses, IRA deduction, student loan interest deduction, or Alaska Permanent Fund dividend.

³ For qualifying for the simplified or automatic zero EFC calculations, the following 2021 income tax forms are considered for a Trust Territory: the income tax return required by the tax code of the Commonwealth of Puerto Rico, Guam, American Samoa, the U.S. Virgin Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, or Palau.

AND

- (2) The combined 2021 income of the student's **parents** is \$49,999 or less.
- For tax filers, use the parents' adjusted gross income from the tax return to determine if income is \$49,999 or less.
 - For non-tax filers, use the income shown on the 2021 W-2 forms of both parents (plus any other earnings from work not included on the W-2s) to determine if income is \$49,999 or less.

For the 2023–2024 Award Year, an **independent** student qualifies for the simplified EFC formula if both (1) and (2) below are true:

- (1) Anyone included in the **student's** household size (as defined on the FAFSA form) received benefits during 2021 or 2022 from any of the designated means-tested federal benefit programs: the Medicaid Program, the SSI Program, SNAP, the Free and Reduced Price School Lunch Program, the TANF Program⁴, and WIC;

OR

the student and student's spouse (if the student is married) **both**

- filed a 2021 IRS Form 1040, but did not file a Schedule 1⁵,
- filed a tax form from a Trust Territory⁶, or
- were not required to file any income tax return;

OR

the student (or the student's spouse, if any) is a dislocated worker.

AND

- (2) The student's (and spouse's) combined 2021 income is \$49,999 or less.
- For tax filers, use the student's (and spouse's) adjusted gross income from the tax return to determine if income is \$49,999 or less.
 - For non-tax filers, use the income shown on the student's (and spouse's) 2021 W-2 forms (plus any other earnings from work not included on the W-2s) to determine if income is \$49,999 or less.

Which students qualify for an automatic zero EFC calculation?

Certain students are automatically eligible for a zero EFC. The requirements for receiving an automatic zero EFC are the same as those for the simplified EFC calculation except for these differences:

- The income threshold for the parents of dependent students and for independent students and their spouses is \$29,000 or less (for an automatic zero EFC) instead of \$49,999 or less (for the simplified EFC calculation), and
- For independent students, those without dependents other than a spouse cannot receive an automatic zero EFC.

New for the 2023-2024 Award Year: The income threshold for an automatic zero EFC increased from \$27,000 to \$29,000.

⁴ See note 1 on page 4.

⁵ See note 2 on page 4.

⁶ See note 3 on page 4.

For the 2023–2024 Award Year, a **dependent student** automatically qualifies for a zero EFC if both (1) and (2) below are true:

- (1) Anyone included in the **parents'** household size (as defined on the FAFSA form) received benefits during 2021 or 2022 from any of the designated means-tested federal benefit programs: the Medicaid Program, the SSI Program, SNAP, the Free and Reduced Price School Lunch Program, the TANF Program⁷, and WIC;

OR

the student's **parents**:

- filed a 2021 IRS Form 1040, but did not file a Schedule 1⁸,
- filed a tax form from a Trust Territory⁹, or
- were not required to file any income tax return;

OR

the student's **parent** is a dislocated worker.

AND

- (2) The combined 2021 income of the student's **parents** is \$29,000 or less.
- For tax filers, use the parents' adjusted gross income from the tax return to determine if income is \$29,000 or less.
 - For non-tax filers, use the income shown on the 2021 W-2 forms of both parents (plus any other earnings from work not included on the W-2s) to determine if income is \$29,000 or less.

An **independent student with dependents other than a spouse** automatically qualifies for a zero EFC if both (1), below, and (2), on the next page, are true:

- (1) Anyone included in the **student's** household size (as defined on the FAFSA form) received benefits during 2021 or 2022 from any of the designated means-tested federal benefit programs: the Medicaid Program, the SSI Program, SNAP, the Free and Reduced Price School Lunch Program, the TANF Program¹⁰, and WIC;

OR

the student and student's spouse (if the student is married) **both**

- filed a 2021 IRS Form 1040, but did not file a Schedule 1¹¹,
- filed a tax form from a Trust Territory¹², or
- were not required to file any income tax return;

OR

the student (or the student's spouse, if any) is a dislocated worker.

⁷ See note 1 on page 4.

⁸ See note 2 on page 4.

⁹ See note 3 on page 4.

¹⁰ See note 1 on page 4.

¹¹ See note 2 on page 4.

¹² See note 3 on page 4.

AND

- (2) The student's (and spouse's) combined 2021 income is \$29,000 or less.
- For tax filers, use the student's (and spouse's) adjusted gross income from the tax return to determine if income is \$29,000 or less.
 - For non-tax filers, use the income shown on the student's (and spouse's) 2021 W-2 forms (plus any other earnings from work not included on the W-2s) to determine if income is \$29,000 or less.

Note: An **independent student without dependents other than a spouse** is not eligible for an automatic zero EFC.

Why might a calculation of an EFC using these worksheets differ from the EFC reported on a student's SAR?

When it appears that an applicant has reported inconsistent data, the CPS may make certain assumptions to resolve the inconsistency. These assumed values, which are reported on the student's SAR, are used to calculate the student's EFC. Therefore, in some cases, the EFC produced by these worksheets may differ from the EFC produced by the CPS if the assumed values are not used.

In addition, to help reconcile EFC Formula Worksheet calculations with those of the CPS, all calculations should be carried to three decimal places and then rounded to the nearest whole numbers. Round upward for results of .500 to .999, round downward for results of .001 to .499. Rounding should be performed so that the intermediate value that is the result of each step does not have any decimal digits.

WORKSHEETS AND TABLES

Dependent Students

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Independent Students Without Dependents Other than a Spouse

Formula B Worksheet.....	pages 17–18
Simplified Formula B Worksheet.....	pages 19–20

Independent Students With Dependents Other than a Spouse

Formula C Worksheet.....	pages 21–22
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Table 6 – Business/Farm Net Worth Adjustment (Formulas A [parents only], B, and C).....	page 28
Table 7 – Education Savings and Asset Protection Allowance (Formulas A [parents only], B, and C).....	page 29
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Note: Do not complete the shaded areas in the simplified worksheets; asset information is not required in the simplified formulas.

2023–2024 EFC FORMULA **A**: DEPENDENT STUDENT

REGULAR
WORKSHEET
Page 1

A

PARENTS' INCOME IN 2021	
1. Parents' adjusted gross income (FAFSA/SAR #81) If negative, enter zero.	
2. a. Parent 1 (father/mother/stepparent) income earned from work (FAFSA/SAR #83)	
2. b. Parent 2 (father/mother/stepparent) income earned from work (FAFSA/SAR #84) +	
Total parents' income earned from work =	
3. Taxable income (If tax filers, enter the amount from line 1 above. If non-tax filers, enter the amount from line 2.)*	
4. Total untaxed income and benefits: (total of FAFSA/SAR #89a through 89h) +	
5. Taxable and untaxed income (sum of line 3 and line 4) =	
6. Total additional financial information (total of FAFSA/SAR #88a through 88f) -	
7. TOTAL INCOME (line 5 minus line 6) May be a negative number. =	

ALLOWANCES AGAINST PARENTS' INCOME	
8. 2021 U.S. income tax paid (FAFSA/SAR #82) (tax filers only) If negative, enter zero.	
9. State and other tax allowance (Table 1) If negative, enter zero. +	
10. Parent 1 (father/mother/stepparent) Social Security tax allowance (Table 3) +	
11. Parent 2 (father/mother/stepparent) Social Security tax allowance (Table 3) +	
12. Income protection allowance (Table 4) +	
13. Employment expense allowance: <ul style="list-style-type: none"> Two working parents (Parents' Marital Status is "married" or "unmarried and both parents living together"): 35% of the lesser of the earned incomes, or \$4,700, whichever is less One-parent families: 35% of earned income, or \$4,700, whichever is less Two-parent families, one working parent: enter zero 	
14. TOTAL ALLOWANCES =	

*STOP HERE (at line 3) if the following are true:

Line 3 is \$29,000 or less **and**

- The parents did not file a Schedule 1 with their IRS Form 1040 or they are not required to file any income tax return **or**
- Anyone included in the parents' household size (as defined on the FAFSA form) received benefits during 2021 or 2022 from any of the designated means-tested federal benefit programs **or**
- Either of the parents is a dislocated worker.

If these circumstances are true, the Expected Family Contribution is automatically zero.

AVAILABLE INCOME	
TOTAL INCOME (from line 7)	
TOTAL ALLOWANCES (from line 14) - If line 14 is greater than \$9,999,999 use \$9,999,999	
15. AVAILABLE INCOME (AI) May be a negative number. =	

PARENTS' CONTRIBUTION FROM ASSETS	
16. Cash, savings, and checking (FAFSA/SAR #85)	
17. Net worth of investments** (FAFSA/SAR #86) If negative, enter zero. +	
18. Net worth of business and/or investment farm (FAFSA/SAR #87) + If negative, enter zero.	
19. Adjusted net worth of business/farm (Calculate using Table 6.) +	
20. Net worth (sum of lines 16, 17, and 19) =	
21. Education savings and asset protection allowance (Table 7) -	
22. Discretionary net worth (line 20 minus line 21) =	
23. Asset conversion rate ×	.12
24. CONTRIBUTION FROM ASSETS If negative, enter zero. =	

PARENTS' CONTRIBUTION	
AVAILABLE INCOME (AI) (from line 15)	
CONTRIBUTION FROM ASSETS (from line 24) +	
25. Adjusted available income (AAI) May be a negative number. =	
26. Total parents' contribution from AAI (Calculate using Table 8.) If negative, enter zero.	
27. Number in college in 2023–2024 (Exclude parents.) (FAFSA/SAR #70) ÷	
28. PARENTS' CONTRIBUTION (standard contribution for nine-month enrollment)*** =	

**Do *not* include the family's home.

***To calculate the parents' contribution for other than nine-month enrollment, see page 11.

Continued on the next page.

STUDENT'S INCOME IN 2021

29.	Adjusted gross income (FAFSA/SAR #33) If negative, enter zero.		
30.	Income earned from work (FAFSA/SAR #35)		
31.	Taxable income (If tax filer, enter the amount from line 29 above. If non-tax filer, enter the amount from line 30.)		
32.	Total untaxed income and benefits (total of FAFSA/SAR #41a through 41i)	+	
33.	Taxable and untaxed income (sum of line 31 and line 32)	=	
34.	Total additional financial information (total of FAFSA/SAR #40a through 40f)	-	
35.	TOTAL INCOME (line 33 minus line 34) May be a negative number.	=	

ALLOWANCES AGAINST STUDENT INCOME

36.	2021 U.S. income tax paid (FAFSA/SAR #34) (tax filers only) If negative, enter zero.		
37.	State and other tax allowance (Table 2) If negative, enter zero.	+	
38.	Social Security tax allowance (Table 3)	+	
39.	Income protection allowance	+	7,600
40.	Allowance for parents' negative Adjusted available income (If line 25 is negative, enter line 25 as a positive number in line 40. If line 25 is zero or positive, enter zero in line 40.)	+	
41.	TOTAL ALLOWANCES	=	

STUDENT'S CONTRIBUTION FROM INCOME

TOTAL INCOME (from line 35)			
TOTAL ALLOWANCES (from line 41) If line 41 is greater than \$9,999,999 use \$9,999,999		-	
42.	Available income (AI)	=	
43.	Assessment of AI	×	.50
44.	STUDENT'S CONTRIBUTION FROM AI If negative, enter zero.	=	

STUDENT'S CONTRIBUTION FROM ASSETS

45.	Cash, savings, and checking (FAFSA/SAR #37)		
46.	Net worth of investments* (FAFSA/SAR #38) If negative, enter zero	+	
47.	Net worth of business and/or investment farm (FAFSA/SAR #39) If negative, enter zero.	+	
48.	Net worth (sum of lines 45 through 47)	=	
49.	Assessment rate	×	.20
50.	STUDENT'S CONTRIBUTION FROM ASSETS	=	

EXPECTED FAMILY CONTRIBUTION

PARENTS' CONTRIBUTION (from line 28)			
STUDENT'S CONTRIBUTION FROM AI (from line 44)		+	
STUDENT'S CONTRIBUTION FROM ASSETS (from line 50)		+	
51.	EXPECTED FAMILY CONTRIBUTION (standard contribution for nine-month enrollment)** If negative, enter zero.	=	

*Do not include the student's home.

**To calculate the EFC for other than nine-month enrollment, see the next page.

Note: Use this additional page to prorate the EFC only if the student will be enrolled for other than nine months and only to determine the student's need for Campus-Based aid or a Federal Direct Subsidized Loan. Do not use this page to prorate the EFC for a Federal Pell Grant or TEACH Grant. The EFC for the Federal Pell Grant Program is the nine-month EFC used in conjunction with the cost of attendance to determine a Federal Pell Grant award from the Payment or Disbursement Schedule.

Calculation of Parents' Contribution for a Student Enrolled LESS than Nine Months		
A1. Parents' contribution (standard contribution for nine-month enrollment, from line 28)		
A2. Divide by 9.	÷	9
A3. Parents' contribution per month	=	
A4. Multiply by number of months of enrollment.	×	
A5. Parents' contribution for LESS than nine-month enrollment	=	

Calculation of Parents' Contribution for a Student Enrolled MORE than Nine Months		
B1. Parents' adjusted available income (AAI) (from line 25—may be a negative number)		
B2. Difference between the income protection allowance for a family of four and a family of five, with one in college	+	5,870
B3. Alternate parents' AAI for more than nine-month enrollment (line B1 + line B2)	=	
B4. Total parents' contribution from alternate AAI (calculate using Table 8)		
B5. Number in college (FAFSA/SAR #70)	÷	
B6. Alternate parents' contribution for student (line B4 divided by line B5)	=	
B7. Standard parents' contribution for the student for nine-month enrollment (from line 28)	-	
B8. Difference (line B6 minus line B7)	=	
B9. Divide line B8 by 12 months.	÷	12
B10. Parents' contribution per month	=	
B11. Number of months student will be enrolled that exceeds nine	×	
B12. Adjustment to parents' contribution for months that exceed nine (multiply line B10 by line B11)	=	
B13. Standard parents' contribution for nine-month enrollment (from line 28)	+	
B14. Parents' contribution for MORE than nine-month enrollment	=	

Calculation of Student's Contribution from Available Income (AI) for a Student Enrolled LESS than Nine Months*		
C1. Student's contribution from AI (standard contribution for nine-month enrollment, from line 44)		
C2. Divide by 9.	÷	9
C3. Student's contribution from AI per month	=	
C4. Multiply by number of months of enrollment.	×	
C5. Student's contribution from AI for LESS than nine-month enrollment	=	

*For students enrolled more than nine months, the standard contribution from AI is used (the amount from line 44).

Use next page to calculate total EFC for enrollment periods other than nine months.

Calculation of Total Expected Family Contribution for Periods of Enrollment Other than Nine Months

Parents' Contribution—use ONE appropriate amount from previous page: <ul style="list-style-type: none"> • Enter amount from line A5 for enrollment periods less than nine months OR • Enter amount from line B14 for enrollment periods greater than nine months. 		
Student's Contribution from Available Income—use ONE appropriate amount from previous page: <ul style="list-style-type: none"> • Enter amount from line C5 for enrollment periods less than nine months OR • Enter amount from line 44 for enrollment periods greater than nine months. 	+	
Student's Contribution from Assets <ul style="list-style-type: none"> • Enter amount from line 50. 	+	
Expected Family Contribution for periods of enrollment other than nine months	=	

2023–2024 EFC FORMULA **A**: DEPENDENT STUDENT

SIMPLIFIED
WORKSHEET
Page 1

A

PARENTS' INCOME IN 2021	
1. Parents' adjusted gross income (FAFSA/SAR #81) If negative, enter zero.	
2. a. Parent 1 (father/mother/stepparent) income earned from work (FAFSA/SAR #83) _____	
2. b. Parent 2 (father/mother/stepparent) income earned from work (FAFSA/SAR #84) + _____	
Total parents' income earned from work =	
3. Taxable income (If tax filers, enter the amount from line 1 above. If non-tax filers, enter the amount from line 2.)*	
4. Total untaxed income and benefits: (total of FAFSA/SAR #89a through 89h) +	
5. Taxable and untaxed income (sum of line 3 and line 4) =	
6. Total additional financial information (total of FAFSA/SAR #88a through 88f) -	
7. TOTAL INCOME (line 5 minus line 6) May be a negative number. =	

ALLOWANCES AGAINST PARENTS' INCOME	
8. 2021 U.S. income tax paid (FAFSA/SAR #82) (tax filers only) If negative, enter zero.	
9. State and other tax allowance (Table 1) If negative, enter zero. +	
10. Parent 1 (father/mother/stepparent) Social Security tax allowance (Table 3) +	
11. Parent 2 (father/mother/stepparent) Social Security tax allowance (Table 3) +	
12. Income protection allowance (Table 4) +	
13. Employment expense allowance: <ul style="list-style-type: none"> Two working parents (Parents' Marital Status is "married" or "unmarried and both parents living together"): 35% of the lesser of the earned incomes, or \$4,700, whichever is less One-parent families: 35% of earned income, or \$4,700, whichever is less Two-parent families, one working parent: enter zero 	
14. TOTAL ALLOWANCES =	

*STOP HERE (at line 3) if the following are true:

Line 3 is \$29,000 or less **and**

- The parents did not file a Schedule 1 with their IRS Form 1040 or they are not required to file any income tax return **or**
- Anyone included in the parents' household size (as defined on the FAFSA form) received benefits during 2021 or 2022 from any of the designated means-tested federal benefit programs **or**
- Either of the parents is a dislocated worker.

If these circumstances are true, the Expected Family Contribution is automatically zero.

AVAILABLE INCOME	
TOTAL INCOME (from line 7)	
TOTAL ALLOWANCES (from line 14) If line 14 is greater than \$9,999,999 use \$9,999,999 -	
15. AVAILABLE INCOME (AI) May be a negative number. =	

PARENTS' CONTRIBUTION FROM ASSETS	
16. Cash, savings, and checking (FAFSA/SAR #85)	
17. Net worth of investments** (FAFSA/SAR #86) If negative, enter zero. +	
18. Net worth of business and/or investment farm (FAFSA/SAR #87) + If negative, enter zero.	
19. Adjusted net worth of business/farm (Calculate using Table 6.) +	
20. Net worth (sum of lines 16, 17, and 19) =	
21. Education savings and asset protection allowance (Table 7) -	
22. Discretionary net worth (line 20 minus line 21) =	
23. Asset conversion rate ×	
24. CONTRIBUTION FROM ASSETS If negative, enter zero. =	

PARENTS' CONTRIBUTION	
AVAILABLE INCOME (AI) (from line 15)	
CONTRIBUTION FROM ASSETS (from line 24) +	
25. Adjusted available income (AAI) May be a negative number. =	
26. Total parents' contribution from AAI (Calculate using Table 8.) If negative, enter zero.	
27. Number in college in 2023–2024 (Exclude parents.) (FAFSA/SAR #70) ÷	
28. PARENTS' CONTRIBUTION (standard contribution for nine-month enrollment)** If negative, enter zero. =	

**Do not include the family's home.

***To calculate the parents' contribution for other than nine-month enrollment, see page 15.

Note: Do not complete the shaded areas; asset information is not required in the simplified formula.

Continued on the next page.

STUDENT'S INCOME IN 2021

29. Adjusted gross income (FAFSA/SAR #33) If negative, enter zero.		
30. Income earned from work (FAFSA/SAR #35)		
31. Taxable income (If tax filer, enter the amount from line 29 above. If non-tax filer, enter the amount from line 30.)		
32. Total untaxed income and benefits (total of FAFSA/SAR #41a through 41i)	+	
33. Taxable and untaxed income (sum of line 31 and line 32)	=	
34. Total additional financial information (total of FAFSA/SAR #40a through 40f)	-	
35. TOTAL INCOME (line 33 minus line 34) May be a negative number.	=	

ALLOWANCES AGAINST STUDENT INCOME

36. 2021 U.S. income tax paid (FAFSA/SAR #34) (tax filers only) If negative, enter zero.		
37. State and other tax allowance (Table 2) If negative, enter zero.	+	
38. Social Security tax allowance (Table 3)	+	
39. Income protection allowance	+	7,600
40. Allowance for parents' negative adjusted available income (If line 25 is negative, enter line 25 as a positive number in line 40. If line 25 is zero or positive, enter zero in line 40.)	+	
41. TOTAL ALLOWANCES	=	

STUDENT'S CONTRIBUTION FROM INCOME

TOTAL INCOME (from line 35)		
TOTAL ALLOWANCES (from line 41) If line 41 is greater than \$9,999,999 use \$9,999,999	-	
42. Available income (AI)	=	
43. Assessment of AI	×	.50
44. STUDENT'S CONTRIBUTION FROM AI If negative, enter zero.	=	

STUDENT'S CONTRIBUTION FROM ASSETS

45. Cash, savings, and checking (FAFSA/SAR #37)		
46. Net worth of investments* (FAFSA/SAR #38) If negative, enter zero	+	
47. Net worth of business and/or investment farm (FAFSA/SAR #39) If negative, enter zero.	+	
48. Net worth (sum of lines 45 through 47)	=	
49. Assessment rate	×	
50. STUDENT'S CONTRIBUTION FROM ASSETS		

EXPECTED FAMILY CONTRIBUTION

PARENTS' CONTRIBUTION (from line 28)		
STUDENT'S CONTRIBUTION FROM AI (from line 44)	+	
STUDENT'S CONTRIBUTION FROM ASSETS (from line 50)	+	
51. EXPECTED FAMILY CONTRIBUTION (standard contribution for nine-month enrollment)** If negative, enter zero.	=	

*Do not include the student's home.

**To calculate the EFC for other than nine-month enrollment, see the next page.

Note: Do not complete the shaded areas; asset information is not required in the simplified formula.

Note: Use this additional page to prorate the EFC only if the student will be enrolled for other than nine months and only to determine the student's need for Campus-Based aid or a Federal Direct Subsidized Loan. Do not use this page to prorate the EFC for a Federal Pell Grant or TEACH Grant. The EFC for the Federal Pell Grant Program is the nine-month EFC used in conjunction with the cost of attendance to determine a Federal Pell Grant award from the Payment or Disbursement Schedule.

Calculation of Parents' Contribution for a Student Enrolled LESS than Nine Months		
A1. Parents' contribution (standard contribution for nine-month enrollment, from line 28)		
A2. Divide by 9.	÷	9
A3. Parents' contribution per month	=	
A4. Multiply by number of months of enrollment.	×	
A5. Parents' contribution for LESS than nine-month enrollment	=	

Calculation of Parents' Contribution for a Student Enrolled MORE than Nine Months		
B1. Parents' adjusted available income (AAI) (from line 25—may be a negative number)		
B2. Difference between the income protection allowance for a family of four and a family of five, with one in college	+	5,870
B3. Alternate parents' AAI for more than nine-month enrollment (line B1 + line B2)	=	
B4. Total parents' contribution from alternate AAI (calculate using Table 8)		
B5. Number in college (FAFSA/SAR #70)	÷	
B6. Alternate parents' contribution for student (line B4 divided by line B5)	=	
B7. Standard parents' contribution for the student for nine-month enrollment (from line 28)	–	
B8. Difference (line B6 minus line B7)	=	
B9. Divide line B8 by 12 months.	÷	12
B10. Parents' contribution per month	=	
B11. Number of months student will be enrolled that exceed nine	×	
B12. Adjustment to parents' contribution for months that exceed nine (Multiply line B10 by line B11.)	=	
B13. Standard parents' contribution for nine-month enrollment (from line 28)	+	
B14. Parents' contribution for MORE than nine-month enrollment	=	

Calculation of Student's Contribution from Available Income (AI) for a Student Enrolled LESS than Nine Months*		
C1. Student's contribution from AI (Standard contribution for nine-month enrollment, from line 44.)		
C2. Divide by 9.	÷	9
C3. Student's contribution from AI per month	=	
C4. Multiply by number of months of enrollment.	×	
C5. Student's contribution from AI for LESS than nine-month enrollment	=	

*For students enrolled more than nine months, the standard contribution from AI is used (the amount from line 44).

Use next page to calculate total EFC for enrollment periods other than nine months.

Calculation of Total Expected Family Contribution for Periods of Enrollment Other than Nine Months

<p>Parents' Contribution—use ONE appropriate amount from previous page:</p> <ul style="list-style-type: none"> • Enter amount from line A5 for enrollment periods less than nine months OR • Enter amount from line B14 for enrollment periods greater than nine months. 	
<p>Student's Contribution from Available Income—use ONE appropriate amount from previous page:</p> <ul style="list-style-type: none"> • Enter amount from line C5 for enrollment periods less than nine months OR • Enter amount from line 44 for enrollment periods greater than nine months. 	+
<p>Expected Family Contribution for periods of enrollment other than nine months</p>	=

2023–2024 EFC FORMULA **B**: INDEPENDENT STUDENT Without Dependent(s) Other than a Spouse

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Page 1

B

STUDENT/SPOUSE INCOME IN 2021	
1.	Student's and spouse's adjusted gross income (FAFSA/SAR #33) If negative, enter zero.
2.	a. Student's income earned from work (FAFSA/SAR #35) _____
2.	b. Spouse's income earned from work (FAFSA/SAR #36) + _____
	Total student/spouse income earned from work = _____
3.	Taxable income (If tax filers, enter the amount from line 1 above. If non-tax filers, enter the amount from line 2.)
4.	Total untaxed income and benefits (total of FAFSA/SAR #41a through 41i) + _____
5.	Taxable and untaxed income (sum of line 3 and line 4) = _____
6.	Total additional financial information (total of FAFSA/SAR #40a through 40f) - _____
7.	TOTAL INCOME (line 5 minus line 6) May be a negative number. = _____

ALLOWANCES AGAINST STUDENT/SPOUSE INCOME	
8.	2021 U.S. income tax paid (FAFSA/SAR #34) (tax filers only) If negative, enter zero.
9.	State and other tax allowance (Table 2) If negative, enter zero. + _____
10.	Student's Social Security tax (Table 3) + _____
11.	Spouse's Social Security tax (Table 3) + _____
12.	Income protection allowance: <ul style="list-style-type: none"> • \$11,820 for single, separated or divorced/widowed student; • \$11,820 for married student if spouse is enrolled at least half time; • \$18,960 for married student if spouse is not enrolled at least half time. + _____
13.	Employment expense allowance: <ul style="list-style-type: none"> • If student is not married or is separated, the allowance is zero. • If student is married but only one person is working (the student or spouse), the allowance is zero. • If student is married and both student and spouse are working, the allowance is 35% of the lesser of the earned incomes, or \$4,700, whichever is less. + _____
14.	TOTAL ALLOWANCES = _____

CONTRIBUTION FROM AVAILABLE INCOME	
TOTAL INCOME (from line 7)	_____
TOTAL ALLOWANCES (from line 14) If line 14 is greater than \$9,999,999 use \$9,999,999	- _____
15. Available Income (AI)	= _____
16. Assessment rate	× .50
17. CONTRIBUTION FROM AI May be a negative number.	= _____

STUDENT'S/SPOUSE'S CONTRIBUTION FROM ASSETS	
18. Cash, savings, and checking (FAFSA/SAR #37)	_____
19. Net worth of investments* (FAFSA/SAR #38) If negative, enter zero.	+ _____
20. Net worth of business and/or investment farm (FAFSA/SAR #39) If negative, enter zero.	+ _____
21. Adjusted net worth of business/farm (Calculate using Table 6.)	+ _____
22. Net worth (sum of lines 18, 19, and 21)	= _____
23. Asset protection allowance (Table 7)	- _____
24. Discretionary net worth (line 22 minus line 23)	= _____
25. Asset conversion rate	× .20
26. CONTRIBUTION FROM ASSETS If negative, enter zero.	= _____

EXPECTED FAMILY CONTRIBUTION	
CONTRIBUTION FROM AI (from line 17) May be a negative number.	_____
CONTRIBUTION FROM ASSETS (from line 26)	+ _____
27. Contribution from AI and assets	= _____
28. Number in college in 2023–2024 (FAFSA/SAR #91)	÷ _____
29. EXPECTED FAMILY CONTRIBUTION for nine-month enrollment. If negative, enter zero.**	= _____

*Do *not* include the student's home.

**To calculate the EFC for less than nine-month enrollment, see the next page. If the student is enrolled for more than nine months, use the nine-month EFC (line 29 above).

Note: Use this additional page to prorate the EFC only if the student will be enrolled for other than nine months and only to determine the student's need for Campus-Based aid or a Federal Direct Subsidized Loan. Do not use this page to prorate the EFC for a Federal Pell Grant or TEACH Grant. The EFC for the Federal Pell Grant Program is the nine-month EFC used in conjunction with the cost of attendance to determine a Federal Pell Grant award from the Payment or Disbursement Schedule.

Calculation of Expected Family Contribution for a Student Enrolled for Less than Nine Months		
Expected Family Contribution (standard contribution for nine-month enrollment, from line 29)		
Divide by 9.	÷	9
Expected Family Contribution per month	=	
Multiply by number of months of enrollment.	×	
Expected Family Contribution for less than nine-month enrollment*	=	

*Substitute the student's EFC for less than nine-month enrollment in place of the EFC for the standard nine-month enrollment (EFC Formula B Worksheet, line 29).

2023–2024 EFC FORMULA **B**: INDEPENDENT STUDENT Without Dependent(s) Other than a Spouse

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Page 1

B

STUDENT/SPOUSE INCOME IN 2021	
1. Student's and spouse's adjusted gross income (FAFSA/SAR #33) If negative, enter zero.	
2. a. Student's income earned from work (FAFSA/SAR #35)	
2. b. Spouse's income earned from work (FAFSA/SAR #36) +	
Total student/spouse income earned from work =	
3. Taxable income (If tax filers, enter the amount from line 1 above. If non-tax filers, enter the amount from line 2.)	
4. Total untaxed income and benefits (total of FAFSA/SAR #41a through 41i) +	
5. Taxable and untaxed income (sum of line 3 and line 4) =	
6. Total additional financial information (total of FAFSA/SAR #40a through 40f) -	
7. TOTAL INCOME (line 5 minus line 6) May be a negative number. =	

ALLOWANCES AGAINST STUDENT/SPOUSE INCOME	
8. 2021 U.S. income tax paid (FAFSA/SAR #34) (tax filers only) If negative, enter zero.	
9. State and other tax allowance (Table 2) If negative, enter zero. +	
10. Student's Social Security tax (Table 3) +	
11. Spouse's Social Security tax (Table 3) +	
12. Income protection allowance: <ul style="list-style-type: none"> • \$11,820 for single, separated or divorced/widowed student; • \$11,820 for married student if spouse is enrolled at least half time; • \$18,960 for married student if spouse is not enrolled at least half time. + 	
13. Employment expense allowance: <ul style="list-style-type: none"> • If student is not married or is separated, the allowance is zero. • If student is married but only one person is working (the student or spouse), the allowance is zero. • If student is married and both student and spouse are working, the allowance is 35% of the lesser of the earned incomes, or \$4,700, whichever is less. + 	
14. TOTAL ALLOWANCES =	

CONTRIBUTION FROM AVAILABLE INCOME	
TOTAL INCOME (from line 7)	
TOTAL ALLOWANCES (from line 14) - If line 14 is greater than \$9,999,999 use \$9,999,999	
15. Available Income (AI) =	
16. Assessment rate ×	.50
17. CONTRIBUTION FROM AI May be a negative number. =	

STUDENT'S/SPOUSE'S CONTRIBUTION FROM ASSETS	
18. Cash, savings, and checking (FAFSA/SAR #37)	
19. Net worth of investments* (FAFSA/SAR #38) + If negative, enter zero.	
20. Net worth of business and/or investment farm (FAFSA/SAR #39) + If negative, enter zero.	
21. Adjusted net worth of business/farm (Calculate using Table 6.) +	
22. Net worth (sum of lines 18, 19, and 21) =	
23. Asset protection allowance (Table 7) -	
24. Discretionary net worth (line 22 minus line 23) =	
25. Asset conversion rate ×	
26. CONTRIBUTION FROM ASSETS If negative, enter zero. =	

EXPECTED FAMILY CONTRIBUTION	
CONTRIBUTION FROM AI (from line 17) May be a negative number.	
CONTRIBUTION FROM ASSETS (from line 26) +	
27. Contribution from AI and assets =	
28. Number in college in 2023–2024 (FAFSA/SAR #91) ÷	
29. EXPECTED FAMILY CONTRIBUTION for nine-month enrollment. If negative, enter zero.** =	

*Do not include the student's home.

**To calculate the EFC for less than nine-month enrollment, see the next page. If the student is enrolled for more than nine months, use the nine-month EFC (line 29 above).

Note: Do not complete the shaded areas; asset information is not required in the simplified formula.

Note: Use this additional page to prorate the EFC only if the student will be enrolled for other than nine months and only to determine the student's need for Campus-Based aid or a Federal Direct Subsidized Loan. Do not use this page to prorate the EFC for a Federal Pell Grant or TEACH Grant. The EFC for the Federal Pell Grant Program is the nine-month EFC used in conjunction with the cost of attendance to determine a Federal Pell Grant award from the Payment or Disbursement Schedule.

Calculation of Expected Family Contribution for a Student Enrolled for Less than Nine Months

Expected Family Contribution (standard contribution for nine-month enrollment, from line 29)		
Divide by 9.	÷	9
Expected Family Contribution per month	=	
Multiply by number of months of enrollment.	×	
Expected Family Contribution for less than nine-month enrollment*	=	

*Substitute the student's EFC for less than nine-month enrollment in place of the EFC for the standard nine-month enrollment (EFC Formula B Worksheet, line 29.)

2023–2024 EFC FORMULA : INDEPENDENT STUDENT With Dependent(s) Other than a Spouse

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Page 1



STUDENT/SPOUSE INCOME IN 2021	
1. Student's and spouse's adjusted gross income (FAFSA/SAR #33) If negative, enter zero.	
2. a. Student's income earned from work (FAFSA/SAR #35) _____	
2. b. Spouse's income earned from work (FAFSA/SAR #36) + _____	
Total student/spouse income earned from work =	
3. Taxable income (If tax filers, enter the amount from line 1 above. If non-tax filers, enter the amount from line 2.)*	
4. Total untaxed income and benefits (total of FAFSA/SAR #41a through 41i) +	
5. Taxable and untaxed income (sum of line 3 and line 4) =	
6. Total additional financial information (total of FAFSA/SAR #40a through 40f) -	
7. TOTAL INCOME (line 5 minus line 6) May be a negative number. =	

ALLOWANCES AGAINST STUDENT/SPOUSE INCOME	
8. 2021 U.S. income tax paid (FAFSA/SAR #34) (tax filers only) If negative, enter zero.	
9. State and other tax allowance (Table 1) If negative, enter zero. +	
10. Student's Social Security tax (Table 3) +	
11. Spouse's Social Security tax (Table 3) +	
12. Income protection allowance (Table 5) +	
13. Employment expense allowance: <ul style="list-style-type: none"> • Student and spouse both working: 35% of the lesser of the earned incomes, or \$4,700, whichever is less • One-parent families: 35% of earned income, or \$4,700, whichever is less • Student or spouse working (not both): zero + 	
14. TOTAL ALLOWANCES =	

*STOP HERE (at line 3) if the following are true:

Line 3 is \$29,000 or less **and**

- The student (and the student's spouse, if any) did not file a Schedule 1 with their IRS Form 1040 or they are not required to file any income tax return **or**
- Anyone included in the student's household size (as defined on the FAFSA form) received benefits during 2021 or 2022 from any of the designated means-tested federal benefit programs **or**
- The student (or the student's spouse, if any) is a dislocated worker.

If these circumstances are true, the Expected Family Contribution is automatically zero.

AVAILABLE INCOME	
TOTAL INCOME (from line 7)	
TOTAL ALLOWANCES (from line 14) - If line 14 is greater than \$9,999,999 use \$9,999,999	
15. AVAILABLE INCOME (AI) May be a negative number. =	

STUDENT'S/SPOUSE'S CONTRIBUTION FROM ASSETS	
16. Cash, savings, and checking (FAFSA/SAR #37)	
17. Net worth of investments** (FAFSA/SAR #38) + If negative, enter zero.	
18. Net worth of business and/or investment farm (FAFSA/SAR #39) + If negative, enter zero.	
19. Adjusted net worth of business/farm (Calculate using Table 6.) +	
20. Net worth (sum of lines 16, 17, and 19) =	
21. Asset protection allowance (Table 7) -	
22. Discretionary net worth (line 20 minus line 21) =	
23. Asset conversion rate ×	.07
24. CONTRIBUTION FROM ASSETS If negative, enter zero. =	

EXPECTED FAMILY CONTRIBUTION	
AVAILABLE INCOME (AI) (from line 15)	
CONTRIBUTION FROM ASSETS (from line 24) +	
25. Adjusted available income (AAI) May be a negative number. =	
26. Total contribution from AAI (Calculate using Table 8.) If negative, enter zero.	
27. Number in college in 2023–2024 (FAFSA/SAR #91) ÷	
28. EXPECTED FAMILY CONTRIBUTION for nine-month enrollment. If negative, enter zero.*** =	

**Do not include the student's home.

***To calculate the EFC for less than nine-month enrollment, see the next page. If the student is enrolled for more than nine months, use the nine-month EFC (line 28 above).

Note: Use this additional page to prorate the EFC only if the student will be enrolled for other than nine months and only to determine the student's need for Campus-Based aid or a Federal Direct Subsidized Loan. Do not use this page to prorate the EFC for a Federal Pell Grant or TEACH Grant. The EFC for the Federal Pell Grant Program is the nine-month EFC used in conjunction with the cost of attendance to determine a Federal Pell Grant award from the Payment or Disbursement Schedule.

Calculation of Expected Family Contribution for a Student Enrolled for Less than Nine Months

Expected Family Contribution (standard contribution for nine-month enrollment, from line 28)		
Divide by 9.	÷	9
Expected Family Contribution per month	=	
Multiply by number of months of enrollment.	×	
Expected Family Contribution for less than nine-month enrollment*	=	

* Substitute the student's EFC for less than nine-month enrollment in place of the EFC for the standard nine-month enrollment (EFC Formula C Worksheet, line 28).

2023–2024 EFC FORMULA **C: INDEPENDENT STUDENT
With Dependent(s) Other than a Spouse**

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STUDENT/SPOUSE INCOME IN 2021	
1. Student's and spouse's adjusted gross income (FAFSA/SAR #33) If negative, enter zero.	
2. a. Student's income earned from work (FAFSA/SAR #35)	
2. b. Spouse's income earned from work (FAFSA/SAR #36) +	
Total student/spouse income earned from work =	
3. Taxable income (If tax filers, enter the amount from line 1 above. If non-tax filers, enter the amount from line 2.)*	
4. Total untaxed income and benefits (total of FAFSA/SAR #41a through 41i) +	
5. Taxable and untaxed income (sum of line 3 and line 4) =	
6. Total additional financial information (total of FAFSA/SAR #40a through 40f) -	
7. TOTAL INCOME (line 5 minus line 6) May be a negative number. =	

ALLOWANCES AGAINST STUDENT/SPOUSE INCOME	
8. 2021 U.S. income tax paid (FAFSA/SAR #34) (tax filers only) If negative, enter zero.	
9. State and other tax allowance (Table 1) If negative, enter zero. +	
10. Student's Social Security tax (Table 3) +	
11. Spouse's Social Security tax (Table 3) +	
12. Income protection allowance (Table 5) +	
13. Employment expense allowance: <ul style="list-style-type: none"> • Student and spouse both working: 35% of the lesser of the earned incomes, or \$4,700, whichever is less • One-parent families: 35% of earned income, or \$4,700, whichever is less • Student or spouse working (not both): zero + 	
14. TOTAL ALLOWANCES =	

*STOP HERE (at line 3) if the following are true:

Line 3 is \$29,000 or less **and**

- The student (and the student's spouse, if any) did not file a Schedule 1 with their IRS Form 1040 or they are not required to file any income tax return **or**
- Anyone included in the student's household size (as defined on the FAFSA form) received benefits during 2021 or 2022 from any of the designated means-tested federal benefit programs **or**
- The student (or the student's spouse, if any) is a dislocated worker.

If these circumstances are true, the Expected Family Contribution is automatically zero.

AVAILABLE INCOME	
TOTAL INCOME (from line 7)	
TOTAL ALLOWANCES (from line 14) If line 14 is greater than \$9,999,999 use \$9,999,999 -	
15. AVAILABLE INCOME (AI) May be a negative number. =	

STUDENT'S/SPOUSE'S CONTRIBUTION FROM ASSETS	
16. Cash, savings, and checking (FAFSA/SAR #37)	
17. Net worth of investments** (FAFSA/SAR #38) If negative, enter zero. +	
18. Net worth of business and/or investment farm (FAFSA/SAR #39) If negative, enter zero. +	
19. Adjusted net worth of business/farm (Calculate using Table 6.) +	
20. Net worth (sum of lines 16, 17, and 19) =	
21. Asset protection allowance (Table 7) -	
22. Discretionary net worth (line 20 minus line 21) =	
23. Asset conversion rate ×	
24. CONTRIBUTION FROM ASSETS If negative, enter zero. =	

EXPECTED FAMILY CONTRIBUTION	
AVAILABLE INCOME (AI) (from line 15)	
CONTRIBUTION FROM ASSETS (from line 24) +	
25. Adjusted available income (AAI) May be a negative number. =	
26. Total contribution from AAI (Calculate using Table 8.) If negative, enter zero.	
27. Number in college in 2023–2024 (FAFSA/SAR #91) ÷	
28. EXPECTED FAMILY CONTRIBUTION for nine-month enrollment. If negative, enter zero.*** =	

**Do not include the student's home.

***To calculate the EFC for less than nine-month enrollment, see the next page. If the student is enrolled for more than nine months, use the nine-month EFC (line 28 above).

Note: Do not complete the shaded areas; asset information is not required in the simplified formula.

Note: Use this additional page to prorate the EFC only if the student will be enrolled for other than nine months and only to determine the student's need for Campus-Based aid or a Federal Direct Subsidized Loan. Do not use this page to prorate the EFC for a Federal Pell Grant or TEACH Grant. The EFC for the Federal Pell Grant Program is the nine-month EFC used in conjunction with the cost of attendance to determine a Federal Pell Grant award from the Payment or Disbursement Schedule.

Calculation of Expected Family Contribution for a Student Enrolled for Less than Nine Months		
Expected Family Contribution (standard contribution for nine-month enrollment, from line 28)		
Divide by 9.	÷	9
Expected Family Contribution per month	=	
Multiply by number of months of enrollment.	×	
Expected Family Contribution for less than nine-month enrollment*	=	

*Substitute the student's EFC for less than nine-month enrollment in place of the EFC for the standard nine-month enrollment (EFC Formula C Worksheet, line 28).

Table 1: State and Other Tax Allowance

EFC Formula A (parents only) – To calculate the state and other tax allowance (line 9), multiply the parents’ total income (line 7) by the appropriate percentage from the table below. Use the parents’ state of legal residence (FAFSA/SAR #66). If this item is blank or invalid, use the student’s state of legal residence (FAFSA/SAR #18). If both items are blank or invalid, use the state in the student’s mailing address (FAFSA/SAR #6). If all three items are blank or invalid, use the percentage for a blank or invalid state below.

EFC Formula C – To calculate the state and other tax allowance (line 9), multiply the total income of the student and spouse (line 7) by the appropriate percentage from the table below. Use the student’s state of legal residence (FAFSA/SAR #18). If this item is blank or invalid, use the state in the student’s mailing address (FAFSA/SAR #6). If both items are blank or invalid, use the percentage for a blank or invalid state above.

State	Total Income is \$0-\$14,999*	Total Income is \$15,000 or more*	State	Total Income is \$0-\$14,999*	Total Income is \$15,000 or more*
Alabama	3%	2%	Montana	5%	4%
Alaska	2%	1%	Nebraska	5%	4%
American Samoa	2%	1%	Nevada	3%	2%
Arizona	4%	3%	New Hampshire	4%	3%
Arkansas	4%	3%	New Jersey	9%	8%
California	9%	8%	New Mexico	3%	2%
Canada and Canadian Provinces	2%	1%	New York	10%	9%
Colorado	4%	3%	North Carolina	5%	4%
Connecticut	9%	8%	North Dakota	2%	1%
Delaware	5%	4%	Northern Mariana Islands	2%	1%
District of Columbia	7%	6%	Ohio	5%	4%
Federated States of Micronesia	2%	1%	Oklahoma	3%	2%
Florida	3%	2%	Oregon	7%	6%
Georgia	5%	4%	Palau	2%	1%
Guam	2%	1%	Pennsylvania	5%	4%
Hawaii	5%	4%	Puerto Rico	2%	1%
Idaho	5%	4%	Rhode Island	6%	5%
Illinois	6%	5%	South Carolina	4%	3%
Indiana	4%	3%	South Dakota	2%	1%
Iowa	5%	4%	Tennessee	2%	1%
Kansas	4%	3%	Texas	3%	2%
Kentucky	5%	4%	Utah	5%	4%
Louisiana	3%	2%	Vermont	6%	5%
Maine	6%	5%	Virgin Islands	2%	1%
Marshall Islands	2%	1%	Virginia	6%	5%
Maryland	8%	7%	Washington	3%	2%
Massachusetts	7%	6%	West Virginia	3%	2%
Mexico	2%	1%	Wisconsin	6%	5%
Michigan	5%	4%	Wyoming	2%	1%
Minnesota	7%	6%	Blank or Invalid State	2%	1%
Mississippi	3%	2%	Other	2%	1%
Missouri	5%	4%			

* Percent of Total Income – The percentage varies according to the state and if the total income is below \$15,000 or is \$15,000 or more.

Table 2: State and Other Tax Allowance

EFC Formula A (student only) – To calculate the state and other tax allowance (line 37), multiply the student’s total income (line 35) by the appropriate percentage from the table below. Use the student’s state of legal residence (FAFSA/SAR #18). If this item is blank or invalid, use the student’s mailing address (FAFSA/SAR #6). If both items are blank or invalid, use the parents’s state of legal residence (FAFSA/SAR #66). If all three items are blank or invalid, use the percentage for a blank or invalid state below.

EFC Formula B – To calculate the state and other tax allowance (line 9), multiply the total income of the student and spouse (line 7) by the appropriate percentage from the table below. Use the student’s state of legal residence (FAFSA/SAR #18). If this item is blank or invalid, use the state in the student’s mailing address (FAFSA/SAR #6). If both items are blank or invalid, use the percentage for a blank or invalid state above.

State	Percent	State	Percent
Alabama	2%	Montana	3%
Alaska	0%	Nebraska	3%
American Samoa	1%	Nevada	1%
Arizona	2%	New Hampshire	1%
Arkansas	3%	New Jersey	5%
California	6%	New Mexico	2%
Canada and Canadian Provinces	1%	New York	7%
Colorado	3%	North Carolina	3%
Connecticut	5%	North Dakota	1%
Delaware	3%	Northern Mariana Islands	1%
District of Columbia	6%	Ohio	3%
Federated States of Micronesia	1%	Oklahoma	2%
Florida	1%	Oregon	5%
Georgia	4%	Palau	1%
Guam	1%	Pennsylvania	3%
Hawaii	4%	Puerto Rico	1%
Idaho	4%	Rhode Island	4%
Illinois	3%	South Carolina	3%
Indiana	3%	South Dakota	1%
Iowa	3%	Tennessee	1%
Kansas	3%	Texas	1%
Kentucky	4%	Utah	4%
Louisiana	2%	Vermont	3%
Maine	3%	Virgin Islands	1%
Marshall Islands	1%	Virginia	4%
Maryland	6%	Washington	1%
Massachusetts	4%	West Virginia	3%
Mexico	1%	Wisconsin	4%
Michigan	3%	Wyoming	1%
Minnesota	5%	Blank or Invalid State	1%
Mississippi	2%	Other	1%
Missouri	3%		

Table 3: Social Security Tax

EFC Formula A – Separately calculate the Social Security tax of parent 1, parent 2, and the student.

EFC Formulas B and C – Separately calculate the Social Security tax of the student and spouse.

Separately calculate the Social Security tax using the following income earned from work fields found on the FAFSA form and SAR:

- Student's is FAFSA/SAR #35.
- Spouse's is FAFSA/SAR #36.
- Parent 1 (father/mother/stepparent) is FAFSA/SAR #83.
- Parent 2 (father/mother/stepparent) is FAFSA/SAR #84.

Note: The Social Security tax will never be less than zero.

Income Earned from Work	Social Security Tax
\$0 – \$142,800	7.65% of income
\$142,801 to \$200,000	\$10,924.20 + 1.45% of amount over \$142,800
\$200,001 or greater	\$11,753.60 + 2.35% of amount over \$200,000

Table 4: Parents' Income Protection Allowance

EFC Formula A

Number in parents' household, including student (FAFSA/SAR #69)	Number of college students in the parent's household (FAFSA/SAR #70)				
	1	2	3	4	5
2	\$21,200	\$17,580	not applicable	not applicable	not applicable
3	\$26,400	\$22,800	\$19,170	not applicable	not applicable
4	\$32,610	\$28,980	\$25,380	\$21,750	not applicable
5	\$38,480	\$34,850	\$31,240	\$27,610	\$24,010
6	\$45,010	\$41,380	\$37,770	\$34,140	\$30,540

Note: For each additional household member, add \$5,080.

For each additional college student (except parents), subtract \$3,610.

Table 5: Student and Spouse Income Protection Allowance**EFC Formula C**

Number in student's household, including student (FAFSA/SAR #90)	Number of college students in the household (FAFSA/SAR #91)				
	1	2	3	4	5
2	\$29,950	\$24,830	not applicable	not applicable	not applicable
3	\$37,290	\$32,190	\$27,070	not applicable	not applicable
4	\$46,040	\$40,940	\$35,840	\$30,710	not applicable
5	\$54,330	\$49,200	\$44,100	\$39,000	\$33,900
6	\$63,530	\$58,430	\$53,340	\$48,200	\$43,120

Note: For each additional household member, add \$7,170.
 For each additional college student, subtract \$5,090.

Table 6: Business/Farm Net Worth Adjustment**EFC Formulas A (parents only), B, and C**

If the net worth of a business or farm is—	Then the adjusted net worth is—
Less than \$1	\$0
\$1 to \$150,000	40% of net worth of business/farm
\$150,001 to \$455,000	\$60,000 + 50% of net worth over \$150,000
\$455,001 to \$755,000	\$212,500 + 60% of net worth over \$455,000
\$755,001 or more	\$392,500 + 100% of net worth over \$755,000

Table 7: Education Savings and Asset Protection Allowance

EFC Formula A (parents only)

- Determine the age of the older parent listed in FAFSA/SAR #60 and #64 as of 12/31/2023. If no parent date of birth is provided, use age 45.
- Use the allowance for two parents when the parents' marital status listed in FAFSA/SAR #55 is "Married or remarried" or "Unmarried and both legal parents living together."

EFC Formulas B and C – Determine the student's age as of 12/31/2023 from the student's date of birth (FAFSA/SAR #9)

<i>Age as of 12/31/2023</i>	<i>Allowance for two parents or married student</i>	<i>Allowance for one parent or unmarried student</i>	<i>Age as of 12/31/2023</i>	<i>Allowance for two parents or married student</i>	<i>Allowance for one parent or unmarried student</i>
25 or less	\$0	\$0	46	\$0	\$0
26	0	0	47	0	0
27	0	0	48	0	0
28	0	0	49	0	0
29	0	0	50	0	0
30	0	0	51	0	0
31	0	0	52	0	0
32	0	0	53	0	0
33	0	0	54	0	0
34	0	0	55	0	0
35	0	0	56	0	0
36	0	0	57	0	0
37	0	0	58	0	0
38	0	0	59	0	0
39	0	0	60	0	0
40	0	0	61	0	0
41	0	0	62	0	0
42	0	0	63	0	0
43	0	0	64	0	0
44	0	0	65 or older	0	0
45	0	0			

Table 8: Contribution from AAI

EFC Formula A – Parents' Contribution from AAI

EFC Formula C – Student's Contribution from AAI

If the AAI is —	Then the contribution from AAI is—
Less than -\$3,409	-\$750
\$-3,409 to \$18,900	22% of AAI
\$18,901 to \$23,800	\$4,158 + 25% of AAI over \$18,900
\$23,801 to \$28,600	\$5,383 + 29% of AAI over \$23,800
\$28,601 to \$33,500	\$6,775 + 34% of AAI over \$28,600
\$33,501 to \$38,300	\$8,441 + 40% of AAI over \$33,500
\$38,301 or more	\$10,361 + 47% of AAI over \$38,300

2023-24 Illinois Monetary Award Program (MAP) Approved Schools
Last updated April 29, 2022

ISAC COLLEGE CODE	FEDERAL SCHOOL CODE	SCHOOL NAME	SCHOOL CITY
400	001628	American Academy of Art	Chicago
001	001633	Augustana College	Rock Island
002	001634	Aurora University	Aurora
058	001767	Benedictine University	Lisle
103	001638	Black Hawk College	All Locations
005	001639	Blackburn College	Carlinville
358	006214	Blessing-Rieman College of Nursing	Quincy
006	001641	Bradley University	Peoria
172	016426	Capital Area School of Practical Nursing	Springfield
106	007265	Carl Sandburg College	Galesburg
500	006385	Chamberlain University	All IL Locations
010	001694	Chicago State University	Chicago
032	006656	College of DuPage	Glen Ellyn
074	007694	College of Lake County	Grayslake
090	001665	Columbia College	Chicago
011	001666	Concordia University	River Forest
012	001669	Danville Area Community College	Danville
013	001671	DePaul University	Chicago
176	010727	DeVry University	All IL Locations
055	001750	Dominican University	River Forest
150	015310	East-West University	Chicago
014	001674	Eastern Illinois University	Charleston
015	001675	Elgin Community College	Elgin
016	001676	Elmhurst University	Elmhurst
017	001678	Eureka College	Eureka
180	016924	Fox College	Oak Lawn
129	009145	Governors State University	University Park
308	008938	Graham Hospital School of Nursing	Canton
019	001684	Greenville University	Greenville
114	001652	Harold Washington College	Chicago
087	003961	Harper College	Palatine
110	001648	Harry S. Truman College	Chicago
124	030838	Heartland Community College	Normal
098	001685	Hebrew Theological College	Skokie

084	001681	Highland Community College	Freeport
056	006753	Illinois Central College	East Peoria
020	001688	Illinois College	Jacksonville
108	001742	Illinois Eastern Community Colleges	Olney
021	001691	Illinois Institute of Technology	Chicago
022	001692	Illinois State University	Normal
028	001705	Illinois Valley Community College	Oglesby
023	001696	Illinois Wesleyan University	Bloomington
122	008076	John A. Logan College	Carterville
140	012813	John Wood Community College	Quincy
024	001699	Joliet Junior College	Joliet
083	001700	Judson University	Elgin
037	007690	Kankakee Community College	Kankakee
008	001701	Kaskaskia College	Centralia
116	001654	Kennedy-King College	Chicago
009	007684	Kishwaukee College	Malta
026	001704	Knox College	Galesburg
027	001706	Lake Forest College	Lake Forest
105	007644	Lake Land College	Mattoon
334	010501	Lakeview College of Nursing	Danville
131	010020	Lewis and Clark Community College	Godfrey
029	001707	Lewis University	Romeoville
091	001708	Lincoln Christian University	Lincoln
118	007170	Lincoln Land Community College	Springfield
031	001710	Loyola University	Chicago
092	001716	MacCormac College	Chicago
112	001650	Malcolm X College	Chicago
120	007691	McHenry County College	Crystal Lake
033	001722	McKendree University	Lebanon
312	006228	Methodist College	Peoria
036	001724	Millikin University	Decatur
038	001725	Monmouth College	Monmouth
121	007692	Moraine Valley Community College	Palos Hills
145	008880	Morrison Institute of Technology	Morrison
040	001728	Morton College	Cicero
043	001733	National Louis University	All Locations
200	001732	National University of Health Sciences	Lombard
044	001734	North Central College	Naperville
046	001735	North Park University	Chicago

079	001693	Northeastern Illinois University	Chicago
045	001737	Northern Illinois University	Dekalb
171	012362	Northwestern College	Chicago
048	001739	Northwestern University	Evanston
337	022141	Oak Point University	Oak Park
130	009896	Oakton Community College	Des Plaines
115	001653	Olive-Harvey College	Chicago
049	001741	Olivet Nazarene University	Bourbonnais
107	007118	Parkland College	Champaign
073	001640	Prairie State College	Chicago Heights
052	001745	Quincy University	Quincy
041	007119	Rend Lake College	Ina
111	001649	Richard J. Daley College	Chicago
133	010879	Richland Community College	Decatur
085	001747	Rock Valley College	Rockford
053	001748	Rockford University	Rockford
054	001749	Roosevelt University	Chicago
389	009800	Rush University	Chicago
318	009987	Saint Anthony College of Nursing	Rockford
152	015415	Saint Augustine College	Chicago
321	006240	Saint Francis Medical Center College of Nursing	Peoria
390	030980	Saint John's College/Dept of Nursing	Springfield
069	001768	Saint Xavier University	Chicago
088	001752	Sauk Valley Community College	Dixon
075	007693	Shawnee Community College	Ullin
078	001757	Southeastern Illinois College	Harrisburg
060	001758	Southern Illinois University - Carbondale	Carbondale
070	001759	Southern Illinois University - Edwardsville	Edwardsville
063	001769	South Suburban College	South Holland
004	001636	Southwestern Illinois College	Belleville
077	001643	Spoon River College	Canton
144	013816	Telshe-Yeshiva	Chicago
068	001753	The School of the Art Institute	Chicago
076	001771	Trinity Christian College	Palos Heights
330	006225	Trinity College of Nursing	Moline
081	001772	Trinity International University	Deerfield
047	001773	Triton College	River Grove
062	001774	University of Chicago	Chicago
064	001776	University of Illinois – Chicago	Chicago

127	009333	University of Illinois – Springfield	Springfield
065	001775	University of Illinois – Urbana	Urbana/Champaign
057	001664	University of St. Francis	Joliet
102	001778	VanderCook College of Music	Chicago
096	006931	Waubonsee Community College	Sugar Grove
066	001780	Western Illinois University	Macomb
067	001781	Wheaton College	Wheaton
117	001655	Wilbur Wright College	Chicago

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-ISAC’s Mission Statement



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