

2024-25 ISAC Expert Guide to the FAFSA and Alternative Application

FAFSA[®] Form

Free Application for Federal Student Aid

Use this form to apply free for federal aid and loans. Or apply free online at fafsa.gov

Apply by the Deadlines

For federal aid, submit your application as early as possible. Your application no later than **June 30, 2025**. Your college may require enrollment in the 2024–25 school year.

For state or college aid, the deadline may be as early as December. Consult with your high school counselor or a financial aid administrator. If you are applying close to a deadline, we recommend you submit your FAFSA as soon as possible.

Fill Out the FAFSA[®] Form

The FAFSA form has five sections: Student, Student Spouse, Financial Information, Parent Information, and School Information. You must provide your information, consult "Who must provide information" on the form. You may fill the answer fields electronically and then print the form, or you may fill the form by hand, use dark ink and write clearly, as shown below.

- Fill in both circle and square answer fields completely.
- For circle answer fields, choose only one response; for square answer fields, choose all that apply.
- Print in BLOCK CAPITALS.

ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID

Intended for qualifying undocumented students



ISAC Expert Guide to the FAFSA and Alternative Application 2024-25

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. Who is eligible and not eligible for the FAFSA?
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. We have created this resource 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



2024 – 25 ISAC Expert Guide to the FAFSA and Alternative Application

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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 December 2023. We must receive your application no later than June 30, 2025. Your college must have your correct, complete information by your last day of enrollment in the 2024–25 school year.

For state or college aid, the deadline may be as early as December 2023, and you may need to complete additional forms. Check with your high school counselor or a financial aid administrator at your college. See the state deadlines on page 2. If you are applying close to a deadline, we recommend you submit your FAFSA form online at fafsa.gov. It's the fastest and easiest way to apply for aid.

Fill Out the FAFSA[®] Form

The FAFSA form has five sections: Student, Student Spouse, Parent, Parent Spouse or Partner, and Preparer. To determine who needs to provide their information, consult “Who must provide information on the FAFSA form?”, on page 3.

You may fill the answer fields electronically and then print the form, or print the form first and complete it by hand. If you complete the form by hand, use dark ink and write clearly, as shown below. A computer will process this form; therefore:

- Fill in both circle and square answer fields completely:

Correct ● ■ Incorrect ⊗ ⊖ ⊗ ⊖

- For circle answer fields, choose only one response; for square answer fields, choose all that apply:

○ ● ○ ■ □ ■

- Print in BLOCK CAPITAL letters and skip a box between words; for multi-line responses, wrap any incomplete words onto next line:

1	4	1	6		P	L	U	M		S
T		A	P	T		4				

Continue on next line.

- Report dollar amounts such as \$12,356.41 without cents; if negative, completely fill the circle (⊖) before the answer box:

⊖ \$

				1	2	3	5	6
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Refer to the notes on pages 21–22 as instructed.

For help in filling out the FAFSA form, go to StudentAid.gov/fafsa/help or call 1-800-4-FED-AID (1-800-433-3243). If you need assistance in another language, visit StudentAid.gov/apply-for-aid/fafsa/filling-out/request-interpreter.

Special Circumstances

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

Mail Your FAFSA[®] Form

After you complete this application, make a copy of pages 7 through 20 for your records. Then mail the original of pages 7 through 20 to:

Federal Student Aid Programs, P.O. Box 70204, London, KY 40742-0204

Extra postage will be required. After your application is processed, you will receive a summary of your information in your FAFSA Submission Summary. If you provide an email address, your summary will be sent by email within three to five days. If you do not provide an email address, your summary will be mailed to you within three weeks. If you would like to check the status of your application, go to StudentAid.gov or call 1-800-433-3243.

2024–25 FAFSA® Deadlines

For federal aid, submit your FAFSA form as early as possible, but no earlier than December 2023. For state or college aid, you may need to submit your FAFSA form as early as December 2023, and you may need to fill out separate forms. See the list below. If you are filing close to a deadline, we recommend you file online at fafsa.gov. It's the fastest and easiest way to apply for aid.

► Unless otherwise noted, the dates below refer to when the form must be received.

Alabama (AL) Check with your financial aid office.	Montana (MT) For priority consideration, submit as soon as possible after December 2023. Check with your financial aid office. More forms may be required.
Alaska (AK) Alaska Education Grant: As soon as possible after December 2023. Awards made while funds exist. Alaska Performance Scholarship: For priority consideration, submit by June 30, 2024. Awards made while funds exist.	N. Mariana Islands (MP) For priority consideration, submit by April 30, 2024. More forms may be required.
American Samoa (AS) Check with your financial aid office. More forms may be required.	Nebraska (NE) Check with your financial aid office.
Arizona (AZ) Check with your financial aid office.	Nevada (NV) Silver State Opportunity Grant: As soon as possible after December 2023. Awards made while funds exist. Nevada Promise Scholarship: March 1, 2024. More forms may be required. Awards made while funds exist. All other aid, check with your financial aid office. More forms may be required.
Arkansas (AR) Academic Challenge: July 1, 2024. ArFuture Grant: fall term, July 1, 2024; spring term, Jan. 10, 2025.	New Hampshire (NH) Check with your financial aid office. More forms may be required.
California (CA) For many state financial aid programs: April 2, 2024 (<i>date postmarked</i>). Cal Grant also requires submission of a school-certified GPA by April 2, 2024. For additional community college Cal Grants: Sept. 2, 2024 (<i>date postmarked</i>). For noncitizens without a Social Security card or with one issued through the federal Deferred Action for Childhood Arrivals (DACA) program, fill out the California Dream Act Application. Contact the California Student Aid Commission or your financial aid office for more information.	New Jersey (NJ) Renewal applicants (2023–24 Tuition Aid Grant recipients): April 15, 2024. All other applicants: fall and spring terms, Sept. 15, 2024; spring term only, Feb. 15, 2025.
Colorado (CO) Check with your financial aid office.	New Mexico (NM) Check with your financial aid office.
Connecticut (CT) For priority consideration, submit by Feb. 15, 2024. Check with your financial aid office. More forms may be required.	New York (NY) June 30, 2025. More forms may be required.
Delaware (DE) April 15, 2024	North Carolina (NC) For priority consideration, submit by June 1, 2024, if attending a UNC System institution, or by Aug. 15, 2024, if attending a community college. Awards made while funds exist.
District of Columbia (DC) For priority consideration, submit by July 1, 2024. DC Tuition Assistance Grant: For priority consideration, submit the DC OneApp and supporting documents by Aug. 1, 2024.	North Dakota (ND) As soon as possible after December 2023. Awards made while funds exist.
Federated States of Micronesia (FM) Check with your financial aid office. More forms may be required.	Ohio (OH) Oct. 1, 2024
Florida (FL) May 15, 2024 (<i>date processed</i>)	Oklahoma (OK) Check with your financial aid office.
Georgia (GA) Refer to Georgia Student Finance Commission's website for more information. As soon as possible after December 2023. Check with your financial aid office. More forms may be required.	Oregon (OR) Oregon Opportunity Grant: As soon as possible after December 2023. Awards made while funds exist. OSAC Private Scholarships: March 1, 2024. More forms may be required. Oregon Promise Grant: Contact state agency. More forms may be required.
Guam (GU) Check with your financial aid office. More forms may be required.	Palau (PW) Check with your financial aid office. More forms may be required.
Hawaii (HI) Check with your financial aid office. More forms may be required.	Pennsylvania (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, 2024. All other applicants: May 1, 2024. More forms may be required.
Idaho (ID) Opportunity Scholarship: For priority consideration, submit by March 1, 2024. Check with your financial aid office. More forms may be required.	Puerto Rico (PR) Check with your financial aid office.
Illinois (IL) Refer to the Illinois Student Assistance Commission's website for the current Monetary Award Program (MAP) deadline dates. As soon as possible after December 2023. Awards made while funds exist.	Rhode Island (RI) Check with your financial aid office. More forms may be required.
Indiana (IN) Adult Student Grant: As soon as possible after December 2023. Awards made while funds exist. New applicants must submit additional form. Workforce Ready Grant: As soon as possible after December 2023. Frank O'Bannon Grant: April 15, 2024. 21st Century Scholarship: April 15, 2024	South Carolina (SC) SC Commission on Higher Education Need-based Grants: As soon as possible after December 2023. Awards made while funds exist. Tuition Grants: June 30, 2024
Iowa (IA) July 1, 2024; earlier priority deadlines may exist for certain programs. More forms may be required.	South Dakota (SD) Check with your financial aid office. More forms may be required.
Kansas (KS) For priority consideration, submit by April 1, 2024. Check with your financial aid office. More forms may be required.	Tennessee (TN) State Grant: Prior-year recipients receive award if eligible and apply by April 15, 2024; all other awards made to neediest applicants. Awards made while funds exist. Tennessee Promise: April 15, 2024. State Lottery: fall term, Sept. 1, 2024; spring and summer terms, Feb. 1, 2025.
Kentucky (KY) As soon as possible after December 2023. Awards made while funds exist.	Texas (TX) For priority consideration, submit by March 15, 2024. More forms may be required. Private and two-year institutions may have different deadlines; check with your financial aid office.
Louisiana (LA) July 1, 2025 (Feb. 1, 2024, recommended)	U.S. Virgin Islands (VI) Check with your financial aid office. More forms may be required.
Maine (ME) May 1, 2024	Utah (UT) Check with your financial aid office. Awards made while funds exist. More forms may be required.
Marshall Islands (MH) Check with your financial aid office. More forms may be required.	Vermont (VT) As soon as possible after December 2023. Awards made while funds exist. More forms may be required.
Maryland (MD) March 1, 2024	Virginia (VA) Check with your financial aid office. More forms may be required.
Massachusetts (MA) For priority consideration, submit by May 1, 2024.	Washington (WA) As soon as possible after December 2023. Check with your financial aid office.
Michigan (MI) May 1, 2024	West Virginia (WV) Promise Scholarship: March 1, 2024. New applicants must submit additional form. Contact your financial aid office or state agency. WV Higher Education Grant: April 15, 2024. WV Invests Grant: For priority consideration, submit by April 15, 2024.
Minnesota (MN) June 30, 2025	Wisconsin (WI) Check with your financial aid office.
Mississippi (MS) MTAG and MESH Grants: Oct. 15, 2024. HELP Grant: April 30, 2024	Wyoming (WY) Check with your financial aid office. More forms may be required.
Missouri (MO) For priority consideration, submit by Feb. 1, 2024. Applications accepted through April 1, 2024.	

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 Student Aid Index (SAI). The SAI measures your family's financial strength and is used to determine your eligibility for federal student aid. The state and the colleges you list may also use some of your responses to determine if you may be eligible for state or school aid, in addition to federal aid.

How do I find out my Student Aid Index (SAI)?

Your SAI will be listed on your FAFSA Submission Summary. This summary shows the information you submitted on your FAFSA form. It is important to review the summary 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 SAI, the financial aid office at your college will determine the amount of aid you will receive. The college will use your SAI 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 SAI. If you are eligible for a Federal Pell Grant, you may receive it from only one college for the same period of enrollment.

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 housing and food (if provided by the college). Any remaining aid is paid to you for your other educational expenses.

How can I have more colleges get my FAFSA information?

If you are completing a paper FAFSA form, you can list ten colleges in question 23. You may add more colleges by doing one of the following:

- After your FAFSA form has been processed, go to [StudentAid.gov](https://studentaid.gov), log in to the site, and follow the instructions for adding or changing schools.
- Use the FAFSA Submission Summary, 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 the summary. 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 they can add their school code to your FAFSA form.

Note: If there are twenty school codes on your record, each new code will need to replace one of the original school codes listed.

Where can I get more information on student financial aid?

The best place for information about student 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 website [StudentAid.gov](https://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.

Completing the FAFSA® Form

Who must provide information on the FAFSA form?

The FAFSA form has five sections: Student, Student Spouse, Parent, Parent Spouse or Partner, and Preparer.

Student

The student must always complete the Student section.

Student Spouse

If the student's current marital status, as indicated in question 3, is married or remarried, the student's spouse must complete questions 25 and 26 of the Student Spouse section. The spouse must also complete questions 27–29 if the student answered "No" to "Did or will the student file a 2022 joint tax return with their current spouse?", in question 19.

Parent

The student's parent must complete the Parent section if **all** of the following statements are true:

- The student was born after the year 2000.
- The student's current marital status, as indicated in question 3, is single (never married), divorced, separated, or widowed.
- The student's college grade level, as indicated in question 4, will be first-year, second-year, or other undergraduate.
- The student selected "None of these apply" in question 5, and answered "No" in questions 6 and 7.

If all the above statements are true, the student is considered to be *dependent*, and the student's parent must complete the Parent section,

even if the student does not live with a parent (see "Who is considered a legal parent on the FAFSA form?" and "Which parent should include information?", on page 4).

If any of the above statements are *not* true, the student is considered to be *independent*, and parent information should not be provided.

If all the above statements are true, but the student answered "Yes" **and** selected "None of these apply" in question 6, or else answered "Yes" in question 7, the student is considered to be *provisionally independent*. In this case, the student should submit the FAFSA form with the Parent and Parent Spouse or Partner sections left blank and then contact the college's financial aid administrator for further guidance.

Parent Spouse or Partner

If the student's parent is required to provide information in the Parent section, and that parent's current marital status, as indicated in question 32, is married, remarried, or unmarried and both legal parents living together, the parent's spouse or partner must complete questions 42 and 43 of the Parent Spouse or Partner section. The parent's spouse or partner must also complete questions 44–46 if the parent answered "No" to "Did or will the parent file a 2022 joint tax return with their current spouse?", in question 37.

Preparer

If someone other than the student, student spouse, parent, or parent spouse or partner completed this form on the applicant's behalf, that person must complete the Preparer section. *Paid preparers are prohibited.*

Completing the FAFSA® Form *[continued]*

Who is considered a legal parent on the FAFSA form?

Legal parents are biological or adoptive (regardless of gender), 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 the student.

Which parent should include information?

- If the student's parent was never married and does not live with the student's other legal parent, or if the parent is widowed and not remarried, that parent should only provide their own information in the Parent section, and the Parent Spouse or Partner section should be skipped.
- If the parents are divorced or separated, answer the questions about the parent who provides the greater portion of the student's financial support, even if the student does not live with them. If both parents provided an exactly equal amount of financial support during the past 12 months, or if they don't support the student financially, answer the questions about the parent with the greater income and assets. If this parent is remarried as of today, answer the questions about that parent and the stepparent.
- If the student's widowed parent is remarried as of today, answer the questions about that parent and the stepparent.
- Contact 1-800-433-3243 for assistance completing questions 30–46 or visit StudentAid.gov/fafsa-parent.

Can I skip any questions?

Some questions can be skipped in certain circumstances:

Student

Skip questions 7 and 8 if **any** of the following are true:

- The student was born prior to the year 2001.
- The student's current marital status is married (not separated) or remarried, as indicated by question 3.

- The student's college grade level in 2024–25 will be "Master's, doctorate, or graduate certificate program," as indicated in question 4.
- The student selected something other than "None of these apply" in question 5.

- The student answered "Yes" in question 6.

Skip questions 9, 10, 18, and 21 if **all** of the following are true:

- The student was born after the year 2000.
- The student's current marital status is single (never married), divorced, separated, or widowed.
- The student's college grade level, as indicated in question 4, will be first-year, second-year, or other undergraduate.
- The student selected "None of these apply" in question 5, and answered "No" in questions 6 and 7.

*For students whose FAFSA form does **not** require parent information:*

Skip questions 21 and 22 if the student answered anything other than "None of these apply" on question 18.

*For students whose FAFSA form **does** require parent information:*

Skip questions 21 and 22 if the parent answered anything other than "None of these apply" on question 36.

Student Spouse

If student spouse information must be provided, skip questions 27–29 if the student answered "Yes" to "Did or will the student file a 2022 joint tax return with their current spouse?", in question 19.

Parent

If parent information must be provided, then all questions in the Parent section must be answered.

Parent Spouse or Partner

If the information of the parent's spouse or partner must be provided, skip questions 44–46 if the parent answered "Yes" to "Did or will the parent file a 2022 joint tax return with their current spouse?", in question 37.

FAFSA® Privacy Act Statement

Authority: *Title IV of the Higher Education Act of 1965*, as amended (*HEA*) (20 U.S.C. 1070 et seq.), authorizes the Department of Education (Department) to ask the questions set forth in this *Free Application for Federal Student Aid* (FAFSA®) form, including those collecting Social Security numbers (SSNs) from the aid applicant, the spouse of a married applicant, and the parent(s) of a dependent applicant. The collection of the SSNs is also authorized by Executive Order 9397, as amended by Executive Order 13478 (November 18, 2008).

Purpose: We use the information provided on the FAFSA form to determine eligibility for, and benefits under, federal student financial assistance programs authorized by *Title IV* of the *HEA*. We use the SSNs of an aid applicant, the spouse of a married applicant, and the parent(s) of a dependent applicant to verify their identity and to retrieve their records from the Social Security Administration (SSA) for determining the applicant's eligibility for federal student aid. With the authorization of the applicant and, where applicable, a participating parent(s) or spouse, state higher education agencies and institutions of higher education (IHEs) may also use FAFSA information to determine whether the applicant is eligible to receive state and institutional financial aid. Pursuant to section 483 of the *HEA* (20 U.S.C. 1090), state higher education agencies and IHEs that participate in *HEA Title IV* programs have entered into agreements with the Department to receive information about the applicant, and, where applicable, a participating parent(s) or

spouse, to determine need for financial aid programs provided by the state and IHEs. We also use FAFSA information to promote the application for *HEA Title IV* program assistance (including FAFSA form completion efforts), state assistance, and aid awarded by eligible IHEs or by other entities that the Secretary of Education has designated pursuant to section 483(a)(3)(E) of the *HEA* (20 U.S.C. 1090(a)(3)(E)) prior to July 1, 2024. We also may verify the accuracy of the information provided to the Department.

Routine Uses: The information provided on the FAFSA form will only be disclosed outside of the Department with prior written consent or as otherwise allowed by the *Privacy Act of 1974*, as amended (*Privacy Act*) (5 U.S.C. 552a). The *Privacy Act's* requirement for prior written consent has an exception for the "routine uses" that the Department publishes in our System of Records Notices (SORNs). The Department may, without consent, disclose FAFSA information pursuant to the routine uses identified in the "Aid Awareness and Application Processing" (18-11-21) SORN, which is available on the Department's "Privacy Act System of Record Notice Issuances (SORN)" webpage located at <https://www2.ed.gov/notices/ed-pia.html>.

These routine uses include the following:

- To verify the identity of the applicant, the spouse of a married applicant, and the parent(s) of a dependent applicant; determine the accuracy of the information contained in the record; support compliance with *HEA Title IV* statutory and regulatory requirements;

FAFSA® Privacy Act Statement [continued]

and assist with the determination, correction, processing, tracking, and reporting of program eligibility and benefits, the Department may disclose FAFSA information to guaranty agencies, lenders and loan holders participating in the Federal Family Education Loan (FFEL) Program, IHEs, third-party servicers, and federal, state, local, or tribal agencies;

- Through June 30, 2024, disclosures may be made to state higher education agencies, eligible IHEs, and other designated entities that award and administer aid to students, to determine an applicant's eligibility for aid awarded by those parties. Effective July 1, 2024, under amendments to the *HEA* made by the *FAFSA Simplification Act* (Public Law 116-260) and the *FAFSA Simplification Technical Corrections Act* (Public Law 117-103), and pursuant to section 483(a)(2)(D)(i) of the *HEA* (20 U.S.C. 1090(a)(2)(D)(i)), and with the authorization of the applicant and, if necessary, the parents or spouse of the applicant, disclosures may be made to state higher education agencies, eligible IHEs, and scholarship organizations designated by the Secretary of Education prior to December 19, 2019 (the enactment date of the *FUTURE Act* [Public Law 116-91]), as specified by the applicant and in accordance with section 494 of the *HEA* (20 U.S.C. 1098h), to determine an applicant's eligibility for federal, state, and institutional financial aid programs, as well as for scholarship programs at designated organizations. Effective July 1, 2024, under amendments to the *HEA* made by the *FAFSA Simplification Act* and the *FAFSA Simplification Technical Corrections Act*, and pursuant to section 483(a)(3)(B) (state higher education agency) and 483(a)(3)(C) (IHE) of the *HEA* (20 U.S.C. 1090(a)(3)(B) and 1090(a)(3)(C)), disclosures may be made to state higher education agencies and eligible IHEs for the administration of federal, state, or institutional financial or scholarship aid awards;
- To encourage an applicant to complete a FAFSA form or to assist an applicant with doing so, the Department may disclose an applicant's FAFSA filing status to a local educational agency; a secondary school where the applicant is or was enrolled; a state, local, or tribal agency; or an entity that awards aid to students and that the Secretary of Education has designated prior to the amendments of the *HEA* made by the *FAFSA Simplification Act* and the *FAFSA Simplification Technical Corrections Act*, which are effective July 1, 2024;
- If the Department determines that the disclosure of FAFSA information is relevant and necessary to judicial or administrative litigation or alternative dispute resolution (ADR), the Department may, in certain circumstances and provided certain conditions are satisfied, disclose such information to the U.S. Department of Justice (DOJ); certain adjudicative bodies, persons, or entities; and parties, counsel, representatives, or witnesses;
- In the event the FAFSA information indicates, either on its face or in connection with other information, a violation or potential violation of any applicable statute, regulations, or order of a competent authority, the Department may disclose the relevant information to the appropriate agency, whether federal, state, tribal, or local, charged with the responsibility of investigating or prosecuting that violation or charged with enforcing or implementing the statute, Executive Order, rule, regulation, or order issued pursuant thereto;
- The Department may disclose FAFSA information to the Office of Management and Budget (OMB) or the Congressional Budget Office

as necessary to fulfill *Federal Credit Reform Act* requirements in accordance with 2 U.S.C. 661b;

- The Department may disclose FAFSA information to appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that there has been a breach of the "Aid Awareness and Application Processing" (18-11-21) system of records; (b) the Department has determined that, as a result of the suspected or confirmed breach, there is a risk of harm to individuals, the Department (including its information systems, programs, and operations), the federal government, or national security; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist the Department's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm;
 - The Department may disclose FAFSA information to another federal agency or entity when the Department determines that information from the "Aid Awareness and Application Processing" (18-11-21) system of records is reasonably necessary to assist the recipient agency or entity in (a) responding to a suspected or confirmed breach or (b) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach; and
 - If the Department contracts with an entity to perform any function that requires disclosing FAFSA information to the contractor's employees, the Department may disclose the information to those employees. As part of such a contract, the Department shall require the contractor to agree to establish and maintain safeguards to protect the security and confidentiality of the disclosed information.
- Effects of Not Providing Information: Providing information on the FAFSA form, including an applicant's SSN, is voluntary; however, if not enough information is provided to process an applicant's FAFSA form, aid may be delayed or denied.

Opportunity to Access or Contest Tax Information: If you have questions about or need to access your federal tax information used on this application, contact a financial aid administrator at your postsecondary institution. If your postsecondary institution does not provide you access to your federal tax information, contact the Ombudsman Office at ombudsman@ed.gov.

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. For comments or concerns regarding the status of an individual's submission of this form, write directly to the Federal Student Aid Information Center, P.O. Box 84, Washington, D.C. 20044. (Note: Do not return the completed form to this address.)

Federal Tax Information (FTI) Consent and Approval

I consent to the disclosure of information about me, as described below, and further affirmatively approve of the receipt and use of my Federal tax information (FTI) and to the U.S. Department of Education's redisclosure of my FTI, as described below. By accepting within the FAFSA form, I consent to and affirmatively approve of, as applicable, the following:

1. The U.S. Department of Education may disclose my Social Security number (SSN)/Taxpayer Identification Number (TIN), last name, date of birth, unique identifier, the tax year for which FTI is required, and the date and timestamp of my approval for the use of my FTI in determining eligibility by ED for which approval is provided to the U.S. Department of the Treasury, Internal Revenue Service (IRS). I understand that in response to such a request from the U.S. Department of Education, the IRS shall then disclose my FTI to "authorized persons" (i.e., specifically designated officers and employees of the U.S. Department of Education and its contractors (as defined in 26 U.S.C. § 6103(l)(13)(E)) for the purpose of determining eligibility for, and the amount of, Federal student aid under a program authorized under subpart 1 of part A, part C, or part D of *title IV* of the *Higher Education Act of 1965*, as amended, for myself or an applicant for Federal student aid who has requested that I share my FTI on their *Free Application for Federal Student Aid* (FAFSA®) form.
2. Authorized persons at the U.S. Department of Education and its contractors (as defined in 26 U.S.C. § 6103(l)(13)(E)) may use my FTI for the purpose of determining the eligibility for, and amount of, Federal student aid under a program authorized under subpart 1 of part A, part C, or part D of *title IV* of the *Higher Education Act of 1965*, as amended, for myself or a FAFSA applicant who has requested that I share my FTI on the FAFSA form.
3. The U.S. Department of Education may redisclose my FTI received from the IRS pursuant to 26 U.S.C. § 6103(l)(13)(D)(iii) to the following entities solely for the use in the application, award, and administration of financial aid:
 - Institutions of higher education participating in the Federal student aid programs authorized under subpart 1 of part A, part C, or part D of *title IV* of the *Higher Education Act of 1965*, as amended;
 - State higher education agencies;
 - Scholarship organizations designated prior to December 19, 2019, by the Secretary of Education; and
 - Contractors of institutions of higher education and State higher education agencies to administer aspects of the institution's or State agency's activities for the application, award, and administration of such financial aid.
4. The U.S. Department of Education may redisclose my FTI to another FAFSA applicant's FAFSA form(s) for which I elect to participate. By accepting an invitation and affirmation to participate in another individual's FAFSA form, my FTI will be redisclosed to the additional application. I understand that I may decline an invitation to participate, which will prevent the transfer of my FTI to that FAFSA form.

By consenting and providing my affirmative approval, I further understand that:

1. My consent and affirmative approval are required, as a condition of my eligibility or the eligibility of a FAFSA applicant who has requested that I share my FTI on their FAFSA form, for Federal student aid under a program authorized under subpart 1 of part A, part C, or part D of *title IV* of the *Higher Education Act of 1965*, as amended, even if I did not file a U.S. Federal tax return.
2. I am providing my written consent for the redisclosure of my FTI by the U.S. Department of Education to include, but not limited to, institutions of higher education, State higher education agencies, designated scholarship organizations, their respective contractors and auditors, other family members participating in the FAFSA form, Office of Inspector General, under 26 U.S.C. § 6103(l)(13)(D), and with my further express written consent obtained by an institution of higher education, the redisclosure of FAFSA information pursuant to the terms and conditions of 20 U.S.C. § 1098h(c).
3. Any FTI received from the IRS at a later date shall supersede any manually entered financial or income information on the FAFSA form.
4. The U.S. Department of Education may request updated FTI from the IRS once my consent is provided. If FTI has changed (e.g., amended tax return filed with revised information), then eligibility for, and amounts of, Federal, State, and institutional financial aid may change.
5. If I do not consent to the redisclosure of my FTI to institutions of higher education, State higher education agencies, designated scholarship organizations, and their respective contractors, the U.S. Department of Education will be unable to calculate my eligibility for Federal student aid or the eligibility of a FAFSA applicant who has requested that I share my FTI on their FAFSA form.

Signatures

I consent and certify under penalty of perjury under the laws of the United States of America, that the information I provide on the FAFSA form is true and correct. I understand that any falsification of this statement is punishable under the provisions of 18 U.S.C. § 1001 by a fine, imprisonment of not more than five years, or both, and that the knowing and willful request for or acquisition of records pertaining to an individual under false pretenses is a criminal offense under the *Privacy Act of 1974*, subject to a fine of not more than \$5,000 fine (5 U.S.C. § 552(a)(i)(3)). By accepting and submitting my part of the FAFSA, my execution date of consent and approval will be logged in the U.S. Department of Education's Person Authentication Service (PAS) System of Record (18-11-12).

If you sign this application, you certify that you are the person identified. If you purposefully give false or misleading information, including applying as an independent student without meeting the unusual circumstances required to qualify for such a status, you may be subject to criminal penalties under 20 U.S.C. 1097, which may include a fine up to \$20,000, imprisonment, or both.

Student

By signing this application, YOU, THE STUDENT, certify that you:

- will use federal and/or state student financial aid only to pay the cost of attending an institution of higher education,
- are not in default on a federal student loan or have made satisfactory arrangements to repay it,
- do not owe money back on a federal student grant or have made satisfactory arrangements to repay it,
- will notify your school if you default on a federal student loan, and
- will not receive a Federal Pell Grant from more than one school for the same period of time.

Student, Student Spouse, Parent, Parent Spouse or Partner, Preparer
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, and
- U.S. or foreign income tax forms that you filed or are required to file.

You also certify that you understand that the Secretary of Education has the authority to verify information reported on your application with the Internal Revenue Service and other federal agencies.

July 1 2024 – June 30 2025

Federal Student Aid

An OFFICE of the U.S. DEPARTMENT of EDUCATION

FAFSA® Form

Free Application for Federal Student Aid

OMB No. 1845-0001

For help in filling out the FAFSA form, go to StudentAid.gov/fafsa/help or call 1-800-4-FED-AID (1-800-433-3243).

Student

► **The student must complete this section.**

Questions 1–24 apply to the **student**. Leave blank any questions that don't apply to the student.

1 Student Identity Information

[See Notes page 21.]

The student's full legal name, for example, as it appears on their Social Security card.

First name

Middle name

Last name

Suffix (e.g., Jr. or III)

Date of birth

 / /
MM / DD / YYYY

Social Security number (SSN)

 - -

Individual Taxpayer Identification Number (ITIN)

 - -

If the student does not have an ITIN, leave this field blank.

2 Student Contact Information

[See Notes page 21.]

Mobile phone number

 - -

Email address

Continue on next line.

Permanent mailing address

Continue on next line.

City

Include apt. number.

State

ZIP code

 -

Country

3 Student Current Marital Status

[See Notes page 21.]

- Single
(never married)
- Married
(not separated)
- Remarried
- Separated
- Divorced
- Widowed



4 Student College or Career School Plans

When the student begins the 2024–25 school year, what will their college grade level be?

- First year undergraduate (freshman)
 Second year undergraduate (sophomore)
 Other undergraduate (junior year and beyond)
 Master's, doctorate, or graduate certificate program (MA, MBA, MD, JD, PhD, EdD, etc.)

When the student begins the 2024–25 school year, will they already have their first bachelor's degree? Yes No

Will the student be pursuing an initial teaching certification at the elementary or secondary level? Yes No

5 Student Personal Circumstances

[See Notes page 21.]

Select all that apply.

- | | |
|--|--|
| <input type="checkbox"/> The student is currently serving on active duty in the U.S. armed forces for purposes other than training. | <input type="checkbox"/> At any time since the student turned 13, they were a ward of the court. |
| <input type="checkbox"/> The student is a veteran of the U.S. armed forces. | <input type="checkbox"/> At any time since the student turned 13, they were in foster care. |
| <input type="checkbox"/> The student has children or other people (excluding their spouse) who live with the student and receive more than half of their support from the student now and between July 1, 2024, and June 30, 2025. | <input type="checkbox"/> The student is or was a legally emancipated minor, as determined by a court in their state of residence. |
| <input type="checkbox"/> At any time since the student turned 13, they were an orphan (no living biological or adoptive parent). | <input type="checkbox"/> The student is or was in a legal guardianship with someone other than their parent or stepparent, as determined by a court in their state of residence. |
| | <input type="checkbox"/> None of these apply. |

6 Student Other Circumstances

[See Notes page 21.]

At any time on or after July 1, 2023, was the student unaccompanied and either (1) homeless or (2) self-supporting and at risk of being homeless? Yes No

If the answer is "Yes," did any of the following determine the student was homeless or at risk of becoming homeless?

Select all that apply.

- | | | | | |
|---|--|---|--|---|
| <input type="checkbox"/> Director or designee of an emergency or transitional shelter, street outreach program, homeless youth drop-in center, or other program serving those experiencing homelessness | <input type="checkbox"/> The student's high school or school district homeless liaison or designee | <input type="checkbox"/> Director or designee of a project supported by a federal TRIO or GEAR UP program grant | <input type="checkbox"/> Financial aid administrator (FAA) | <input type="checkbox"/> None of these apply. |
|---|--|---|--|---|

7 Student Unusual Circumstances

► See "Can I skip any questions?", on page 4.

Do unusual circumstances prevent the student from contacting their parents or would contacting their parents pose a risk to the student? *This information will help us evaluate the student's ability to pay for school.* Yes No

A student may be experiencing unusual circumstances if they:

- Left home due to an abusive or threatening environment;
- Are abandoned by or estranged from their parents;
- Have refugee or asylee status and are separated from their parents, or their parents are displaced in a foreign country;
- Are a victim of human trafficking;
- Are incarcerated, or their parents are incarcerated, and contact with the parents would pose a risk to the student; or
- Are otherwise unable to contact or locate their parents.

If the student's circumstances resulted in their not having a safe, stable place to live, they may be considered a homeless youth and should review the answer to question 6 about being unaccompanied and homeless.

8 Apply for a Direct Unsubsidized Loan Only

► See "Can I skip any questions?", on page 4.

Are the student's parents unwilling to provide their information, but the student doesn't have an unusual circumstance, such as those listed in question 7, that prevents them from contacting the parents or obtaining their information? Yes No

If the answer is "Yes," a financial aid administrator at the student's school will determine their eligibility for a Direct Unsubsidized Loan **only**. If the student is approved for this option, they will not qualify to receive other types of federal student loans (including Direct Subsidized Loans), federal grants, or Federal Work-Study programs.

14 Student State of Legal Residence

State Date the student became a legal resident

/

MM / YYYY

15 Parent Education Status

Did either of the student's parents attend or complete college?

- Neither parent attended college One or both parents attended college, but neither parent completed college One or both parents completed college Don't know

16 Parent Killed in Line of Duty

[See Notes page 22.]

Was the student's parent or guardian killed in the line of duty while (1) serving on active duty as a member of the U.S. armed forces on or after September 11, 2001, or (2) performing official duties as a public safety officer? *The student may be eligible for additional Federal Pell Grant funds once their eligibility is confirmed by their college or career school.* Yes No

17 Student High School Information

[See Notes page 22.]

High school completion status when the student begins the 2024-25 school year

- High school diploma State-recognized high school equivalent (e.g., GED certificate) Homeschooled None of the previous

If the answer is "High school diploma," provide the name, city, and state of the high school.

High school name

Continue on next line.

City

State

If the answer is "State-recognized high school equivalent," which of the following did or will the student receive? GED TASC HiSET Other Issuing state

18 Federal Benefits Received

[See Notes page 22.]

▶ See "Can I skip any questions?", on page 4.

At any time during 2022 or 2023, did the student or anyone in their family receive benefits from any of the following federal programs? *Select all that apply.*

- | | | |
|---|---|--|
| <input type="checkbox"/> Earned income credit (EIC) | <input type="checkbox"/> Refundable credit for coverage under a qualified health plan (QHP) | <input type="checkbox"/> Temporary Assistance for Needy Families (TANF) |
| <input type="checkbox"/> Federal housing assistance | <input type="checkbox"/> Supplemental Nutrition Assistance Program (SNAP) | <input type="checkbox"/> Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) |
| <input type="checkbox"/> Free or reduced-price school lunch | <input type="checkbox"/> Supplemental Security Income (SSI) | <input type="checkbox"/> None of these apply. |
| <input type="checkbox"/> Medicaid | | |

19 Student Tax Filing Status

[See Notes page 22.]

Did or will the student file a 2022 IRS Form 1040 or 1040-NR? Yes No

Did the student either (1) earn income in a foreign country in 2022, (2) work for an international organization in 2022 without being required to report income on any tax return, or (3) file a 2022 tax return with Puerto Rico or another U.S. territory? Yes No

International organizations include, for example, the United Nations, World Bank, and International Monetary Fund.

▶ *If the answer is "No" to both of the questions above, and the student is not married, questions 20-22 can be skipped; however, if the student is also required to provide parent information on the form, question 22 must be answered.*

Did or will the student file a 2022 joint tax return with their current spouse? Yes No

20 Student 2022 Tax Return Information

[If the student had a spouse at any time in 2022 or later, see Notes page 22.]

Filing status

- Single Head of household Married filing jointly Married filing separately Qualifying surviving spouse



20 Student 2022 Tax Return Information [continued]

► Convert all currency to U.S. dollars. If the answer is zero or the question does not apply, enter 0.
If the answer is negative, completely fill the circle (⊖) before the answer box.

Income earned from work

\$

IRS Form 1040 (or 1040-NR): line 1z +
Schedule 1: lines 3 + 6

Tax exempt interest income

\$

IRS Form 1040: line 2a

Untaxed portions of IRA distributions

\$

IRS Form 1040: line 4a minus 4b

IRA rollover into another IRA or qualified plan

\$

Untaxed portions of pensions

\$

IRS Form 1040: line 5a minus 5b

Pension rollover into an IRA or other qualified plan

\$

Adjusted gross income

⊖ \$

IRS Form 1040 (or 1040-NR): line 11

Income tax paid

\$

IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero.

Did the student receive the earned income credit (EIC)?

IRS Form 1040: line 27

 Yes No Don't know
IRA deductions and payments to self-employed
SEP, SIMPLE, and qualified plans\$

IRS Form 1040 Schedule 1: total of lines 16 + 20

Education credits
(American Opportunity and Lifetime Learning credits)\$

IRS Form 1040 Schedule 3: line 3

Did the student file a Schedule A, B, D, E, F, or H
with their 2022 IRS Form 1040?
 Yes No Don't know

[See Notes page 22.]

Net profit or loss from IRS Form 1040
Schedule C⊖ \$

IRS Form 1040 Schedule C: line 31

Amount of college grants, scholarships, or AmeriCorps
benefits reported as income to the IRS\$

The student paid taxes on these grants, scholarships, or benefits. These usually apply to those renewing their FAFSA form, not to first-time applicants. If the student is married, include the amount their spouse reported.

Foreign earned income exclusion

⊖ \$

IRS Form 1040 Schedule 1: line 8d

21 Annual Child Support Received

► See "Can I skip any questions?", on page 4.

Enter total amount the student received in child support for the last complete calendar year. If the answer to question 3 was "Married" or "Remarried," enter the combined amount the student and their spouse received. If the answer is zero or the question does not apply, enter 0.

\$

22 Student Assets

[See Notes page 22.]

If the answer to question 3 was "Married" or "Remarried," enter the combined amounts held by the student and their spouse. If the answer is zero or the question does not apply, enter 0.

Current total of cash, savings,
and checking accounts\$

Don't include student financial aid.

Current net worth of investments,
including real estate\$

Don't include the home the student lives in.
Net worth is the value of the investments
minus any debts owed against them.

Current net worth of businesses
and investment farms\$

Enter the net worth of the student's businesses or for-profit agricultural operations. Net worth is the value of the businesses or farms minus any debts owed against them.



23 Colleges

[See Notes page 22.]

Enter the schools that should receive the student's FAFSA information.

College 1 Federal School Code <input type="text"/>	OR	College 1 name <input type="text"/>	State 1 <input type="text"/>
		Address and city <input type="text"/>	
College 2 Federal School Code <input type="text"/>	OR	College 2 name <input type="text"/>	State 2 <input type="text"/>
		Address and city <input type="text"/>	
College 3 Federal School Code <input type="text"/>	OR	College 3 name <input type="text"/>	State 3 <input type="text"/>
		Address and city <input type="text"/>	
College 4 Federal School Code <input type="text"/>	OR	College 4 name <input type="text"/>	State 4 <input type="text"/>
		Address and city <input type="text"/>	
College 5 Federal School Code <input type="text"/>	OR	College 5 name <input type="text"/>	State 5 <input type="text"/>
		Address and city <input type="text"/>	
College 6 Federal School Code <input type="text"/>	OR	College 6 name <input type="text"/>	State 6 <input type="text"/>
		Address and city <input type="text"/>	
College 7 Federal School Code <input type="text"/>	OR	College 7 name <input type="text"/>	State 7 <input type="text"/>
		Address and city <input type="text"/>	
College 8 Federal School Code <input type="text"/>	OR	College 8 name <input type="text"/>	State 8 <input type="text"/>
		Address and city <input type="text"/>	
College 9 Federal School Code <input type="text"/>	OR	College 9 name <input type="text"/>	State 9 <input type="text"/>
		Address and city <input type="text"/>	
College 10 Federal School Code <input type="text"/>	OR	College 10 name <input type="text"/>	State 10 <input type="text"/>
		Address and city <input type="text"/>	

24 Student Consent, Approval, and Signature

[See page 6.]

Refer to the terms on page 6. By filling in the answer circle below and signing this form, you (the student) agree to the terms set forth on page 6. If you do not provide approval by filling in the circle below and providing your signature, you will not be eligible for federal student aid.

Approval to transfer federal tax information from the Internal Revenue Service (IRS)

Student signature

Date signed

 / /

MM / DD / YYYY



Student Spouse

► See **"Who must provide information on the FAFSA form?"**, on page 3, to determine if a spouse must complete this section.

Questions 25–29 apply to the **student's spouse**. Leave blank any questions that don't apply to the student's spouse.

25 Student Spouse Identity Information

The student spouse's full legal name, for example, as it appears on their Social Security card.

First name

Middle name

Last name

Suffix (e.g., Jr. or III)

Date of birth

 / /

MM / DD / YYYY

Social Security number (SSN)

 - -

If the student spouse does not have an SSN, enter all zeros.

Individual Taxpayer Identification Number (ITIN)

 - -

If the student spouse does not have an ITIN, leave this field blank.

26 Student Spouse Contact Information

[See Notes page 21.]

Mobile phone number

 - -

Email address

▶ Continue on next line.

Permanent mailing address

▶ Continue on next line.

City

Include apt. number.

State

ZIP code

 -

Country

27 Student Spouse Tax Filing Status

[See Notes page 22.]

► See **"Can I skip any questions?"**, on page 4.

Did or will the student spouse file a 2022 IRS Form 1040 or 1040-NR?

Yes

No

Did the student spouse either (1) earn income in a foreign country in 2022, (2) work for an international organization in 2022 without being required to report income on any tax return, or (3) file a 2022 tax return with Puerto Rico or another U.S. territory?

Yes

No

International organizations include, for example, the United Nations, World Bank, and International Monetary Fund.

► If the answer is "No" to both of the questions above, question 28 can be skipped.

► See "Can I skip any questions?", on page 4.

Filing status

- Single
- Head of household
- Married filing jointly
- Married filing separately
- Qualifying surviving spouse

► **Convert all currency to U.S. dollars. If the answer is zero or the question does not apply, enter 0.**
If the answer is negative, completely fill the circle (⊖) before the answer box.

Income earned from work

\$

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

*IRS Form 1040 (or 1040-NR): line 1z +
Schedule 1: lines 3 + 6*

Tax exempt interest income

\$

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

IRS Form 1040: line 2a

Untaxed portions of IRA distributions

\$

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

IRS Form 1040: line 4a minus 4b

IRA rollover into another IRA or qualified plan

\$

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

Untaxed portions of pensions

\$

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

IRS Form 1040: line 5a minus 5b

Pension rollover into an IRA or other qualified plan

\$

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

Adjusted gross income

⊖ \$

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

IRS Form 1040 (or 1040-NR): line 11

Income tax paid

\$

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

IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero.

IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans

\$

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

IRS Form 1040 Schedule 1: total of lines 16 + 20

Education credits (American Opportunity and Lifetime Learning credits)

\$

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

IRS Form 1040 Schedule 3: line 3

Did the student spouse file a Schedule A, B, D, E, F, or H with their 2022 IRS Form 1040?

- Yes
- No
- Don't know

Net profit or loss from IRS Form 1040 Schedule C

⊖ \$

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

IRS Form 1040 Schedule C: line 31

Foreign earned income exclusion

⊖ \$

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

IRS Form 1040 Schedule 1: line 8d

29 Student Spouse Consent, Approval, and Signature

► See "Can I skip any questions?", on page 4.

Refer to the terms on page 6. By filling in the answer circle below and signing this form, you (the student spouse) agree to the terms set forth on page 6. If you do not provide approval by filling in the circle below and providing your signature, the student will not be eligible for federal student aid.

- Approval to transfer federal tax information from the Internal Revenue Service (IRS)

Student spouse signature

--

Date signed

		/			/				
MM / DD / YYYY									



Parent

► See **“Who must provide information on the FAFSA form?”**, on page 3, to determine if a parent must complete this section.

Questions 30–41 apply to the **student’s parent**. Leave blank any questions that don’t apply to the parent.

30 Parent Identity Information

The parent’s full legal name, for example, as it appears on their Social Security card.

First name

Middle name

Last name

Suffix (e.g., Jr. or III)

Date of birth

 / /

MM / DD / YYYY

Social Security number (SSN)

 - -

If the parent does not have an SSN, enter all zeros.

Individual Taxpayer Identification Number (ITIN)

 - -

If the parent does not have an ITIN, leave this field blank.

31 Parent Contact Information

[See Notes page 21.]

Mobile phone number

 - -

Email address

➤ Continue on next line.

Permanent mailing address

➤ Continue on next line.

City

Include apt. number.

State

ZIP code

 -

Country

32 Parent Current Marital Status

[See Notes page 21.]

- Single (never married)
 Unmarried and both legal parents living together
 Married (not separated)
 Remarried
 Separated
 Divorced
 Widowed

33 Parent State of Legal Residence

State

Date the parent became a legal resident

 /

MM / YYYY

34 Family Size

How many people are in the parent's family?

Include the parent (and spouse or partner), the student, the parent's dependent children (even if they live apart because of college enrollment), and other people living with the parent now. Include these dependent children and other people only if the parent will provide more than half of their support between July 1, 2024, and June 30, 2025.

35 Number in College

How many people in the parent's family will be in college between July 1, 2024, and June 30, 2025?

Do not include parent(s).

36 Federal Benefits Received

[See Notes page 22.]

At any time during 2022 or 2023, did the parent or anyone in their family receive benefits from any of the following federal programs? *Select all that apply.*

- | | | |
|---|---|--|
| <input type="checkbox"/> Earned income credit (EIC) | <input type="checkbox"/> Refundable credit for coverage under a qualified health plan (QHP) | <input type="checkbox"/> Temporary Assistance for Needy Families (TANF) |
| <input type="checkbox"/> Federal housing assistance | <input type="checkbox"/> Supplemental Nutrition Assistance Program (SNAP) | <input type="checkbox"/> Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) |
| <input type="checkbox"/> Free or reduced-price school lunch | <input type="checkbox"/> Supplemental Security Income (SSI) | <input type="checkbox"/> None of these apply. |
| <input type="checkbox"/> Medicaid | | |

37 Parent Tax Filing Status

[See Notes page 22.]

Did or will the parent file a 2022 IRS Form 1040 or 1040-NR? Yes No

If the answer is "No," indicate which one of the following situations applies to the parent for 2022:

▶ *If one of the options in the second column below is selected and the parent is unmarried, questions 38-40 can be skipped.*

- | | |
|---|--|
| <input type="radio"/> The parent filed or will file a tax return with Puerto Rico or another U.S. territory. | <input type="radio"/> The parent, even though they earned income in the U.S., did not and will not file a U.S. tax return because their income was below the tax filing threshold. |
| <input type="radio"/> The parent filed or will file a foreign tax return. | <input type="radio"/> The parent did not and will not file a U.S. tax return for reasons other than low income. |
| <input type="radio"/> The parent either earned income in a foreign country but did not and will not file a foreign tax return, or worked for an international organization and was not required to report income on any tax return. <i>International organizations include, for example, the United Nations, World Bank, and International Monetary Fund.</i> | <input type="radio"/> The parent did not and will not file any tax return because they did not earn any income. |

Did or will the parent file a 2022 joint tax return with their current spouse? Yes No

38 Parent 2022 Tax Return Information

[If the parent had a spouse at any time in 2022 or later, see Notes page 22.]

Filing status

-
- Single
-
- Head of household
-
- Married filing jointly
-
- Married filing separately
-
- Qualifying surviving spouse

▶ **Convert all currency to U.S. dollars. If the answer is zero or the question does not apply, enter 0.**
If the answer is negative, completely fill the circle (⊖) before the answer box.

Income earned from work

\$ IRS Form 1040 (or 1040-NR): line 1z +
Schedule 1: lines 3 + 6

Tax exempt interest income

\$

IRS Form 1040: line 2a

Untaxed portions of IRA distributions

\$

IRS Form 1040: line 4a minus 4b

IRA rollover into another IRA or qualified plan

\$

Untaxed portions of pensions

\$

IRS Form 1040: line 5a minus 5b

Pension rollover into an IRA or other qualified plan

\$

38 Parent 2022 Tax Return Information *[continued]*

Adjusted gross income

⊖ \$

IRS Form 1040 (or 1040-NR): line 11

Income tax paid

\$

IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero.

Did the parent receive the earned income credit (EIC)?

IRS Form 1040: line 27

Yes No Don't know

IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans

\$

IRS Form 1040 Schedule 1: total of lines 16 + 20

Education credits

(American Opportunity and Lifetime Learning credits)

\$

IRS Form 1040 Schedule 3: line 3

Did the parent file a Schedule A, B, D, E, F, or H with their 2022 IRS Form 1040?

Yes No Don't know

[See Notes page 22.]

Net profit or loss from IRS Form 1040 Schedule C

⊖ \$

IRS Form 1040 Schedule C: line 31

Amount of college grants, scholarships, or AmeriCorps benefits reported as income to the IRS

\$

The parent paid taxes on these grants, scholarships, or benefits. These usually apply to those renewing their FAFSA form, not to first-time applicants. If the parent is married, include the amount their spouse reported.

Foreign earned income exclusion

⊖ \$

IRS Form 1040 Schedule 1: line 8d

39 Annual Child Support Received

Enter total amount the parent received in child support for the last complete calendar year. If the answer to question 32 was "Married," "Remarried," or "Unmarried and both legal parents living together," enter the combined amount the parent and their spouse received. If the answer is zero or the question does not apply, enter 0.

\$

40 Parent Assets

[See Notes page 22.]

If the answer to question 32 was "Married," "Remarried," or "Unmarried and both legal parents living together," enter the combined amounts held by the parent and their spouse. If the answer is zero or the question does not apply, enter 0.

Current total of cash, savings, and checking accounts

\$

Don't include student financial aid.

Current net worth of investments, including real estate

\$

Don't include the home the parent lives in. Net worth is the value of the investments minus any debts owed against them.

Current net worth of businesses and investment farms

\$

Enter the net worth of the parent's businesses or for-profit agricultural operations. Net worth is the value of the businesses or farms minus any debts owed against them.

41 Parent Consent, Approval, and Signature

[See page 6.]

Refer to the terms on page 6. By filling in the answer circle below and signing this form, you (the parent) agree to the terms set forth on page 6. If you do not provide approval by filling in the circle below and providing your signature, the student will not be eligible for federal student aid.

Approval to transfer federal tax information from the Internal Revenue Service (IRS)

Parent signature

Date signed

/ /

MM / DD / YYYY

Parent Spouse or Partner

► **Do not complete this section if you are not the student's legal parent or stepparent. See "Who must provide information on the FAFSA form?", on page 3, to determine if the parent spouse or partner must complete this section.**

Questions 42-46 apply to the **parent spouse or partner**. Leave blank any questions that don't apply to the parent spouse or partner.

42 Parent Spouse or Partner Identity Information

The parent spouse or partner's full legal name, for example, as it appears on their Social Security card.

First name

Middle name

Last name

Suffix (e.g., Jr. or III)

Date of birth

 / /

MM / DD / YYYY

Social Security number (SSN)

 - -

If the parent spouse or partner does not have an SSN, enter all zeros.

Individual Taxpayer Identification Number (ITIN)

 - -

If the parent spouse or partner does not have an ITIN, leave this field blank.

43 Parent Spouse or Partner Contact Information

[See Notes page 21.]

Mobile phone number

 - -

Email address

Continue on next line.

Permanent mailing address

Continue on next line.

Include apt. number.

City

State

ZIP code

 -

Country

44 Parent Spouse or Partner Tax Filing Status

[See Notes page 22.]

► See "Can I skip any questions?", on page 4.

Did or will the parent spouse or partner file a 2022 IRS Form 1040 or 1040-NR? Yes No

If the answer is "No," indicate which one of the following situations applies to the parent spouse or partner for 2022:

► If one of the options in the second column below is selected, question 45 can be skipped.

- | | |
|--|--|
| <input type="radio"/> The parent spouse or partner filed or will file a tax return with Puerto Rico or another U.S. territory. | <input type="radio"/> The parent spouse or partner, even though they earned income in the U.S., did not and will not file a U.S. tax return because their income was below the tax filing threshold. |
| <input type="radio"/> The parent spouse or partner filed or will file a foreign tax return. | <input type="radio"/> The parent spouse or partner did not and will not file a U.S. tax return for reasons other than low income. |
| <input type="radio"/> The parent spouse or partner either earned income in a foreign country but did not and will not file a foreign tax return, or worked for an international organization and was not required to report income on any tax return.
<i>International organizations include, for example, the United Nations, World Bank, and International Monetary Fund.</i> | <input type="radio"/> The parent spouse or partner did not and will not file any tax return because they did not earn any income. |

▶ See "Can I skip any questions?", on page 4.

Filing status

- Single, Head of household, Married filing jointly, Married filing separately, Qualifying surviving spouse

▶ Convert all currency to U.S. dollars. If the answer is zero or the question does not apply, enter 0. If the answer is negative, completely fill the circle (⊖) before the answer box.

Income earned from work

\$ []

IRS Form 1040 (or 1040-NR): line 1z + Schedule 1: lines 3 + 6

Tax exempt interest income

\$ []

IRS Form 1040: line 2a

Untaxed portions of IRA distributions

\$ []

IRS Form 1040: line 4a minus 4b

IRA rollover into another IRA or qualified plan

\$ []

Untaxed portions of pensions

\$ []

IRS Form 1040: line 5a minus 5b

Pension rollover into an IRA or other qualified plan

\$ []

Adjusted gross income

⊖ \$ []

IRS Form 1040 (or 1040-NR): line 11

Income tax paid

\$ []

IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero.

IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans

\$ []

IRS Form 1040 Schedule 1: total of lines 16 + 20

Education credits (American Opportunity and Lifetime Learning credits)

\$ []

IRS Form 1040 Schedule 3: line 3

Did the parent spouse or partner file a Schedule A, B, D, E, F, or H with their 2022 IRS Form 1040?

- Yes, No, Don't know

Net profit or loss from IRS Form 1040 Schedule C

⊖ \$ []

IRS Form 1040 Schedule C: line 31

Foreign earned income exclusion

⊖ \$ []

IRS Form 1040 Schedule 1: line 8d

46 Parent Spouse or Partner Consent, Approval, and Signature

▶ See "Can I skip any questions?", on page 4.

Refer to the terms on page 6. By filling in the answer circle below and signing this form, you (the parent spouse or partner) agree to the terms set forth on page 6. If you do not provide approval by filling in the circle below and providing your signature, the student will not be eligible for federal student aid.

- Approval to transfer federal tax information from the Internal Revenue Service (IRS)

Parent spouse or partner signature

[Signature box]

Date signed

[] [] / [] [] / [] [] [] []

MM / DD / YYYY



Preparer

► See **“Who must provide information on the FAFSA form?”**, on page 3, to determine if a preparer must complete this section. **Paid preparers are prohibited.**

Questions 47–49 apply to the **preparer**. Leave blank any questions that don't apply to the preparer.

47 Preparer Identity Information

First name

Last name

Social Security number (SSN)

Employer Identification Number (EIN)

48 Preparer Contact Information

Affiliation / Organization

Permanent mailing address

Continue on next line.

Include apt. number.

City

State

ZIP code

49 Preparer Signature

[See page 6.]

Refer to the terms on page 6. By signing this form, you (the preparer) agree to the terms set forth on page 6.

Preparer signature

Date signed

MM / DD / YYYY

Mail Your FAFSA® Form

Make a copy of pages 7 through 20 for your records. Then mail the original of pages 7 through 20 to:

Federal Student Aid Programs, P.O. Box 70204, London, KY 40742-0204

Extra postage will be required.

College Use Only

D/O

Federal school code

FAA signature

Data Entry Use Only

*

@

D

C



Notes

Identity Information – Question 1

Enter your Social Security number (SSN) as it appears on your Social Security card. Attention student residents of Freely Associated States (Republic of Palau, Republic of the Marshall Islands, or Federated States of Micronesia): If the student is a first-time applicant, enter “000” in the first three boxes of the field and leave the remaining six positions blank; we will create an identification number to be used for federal student aid purposes. If the student was issued an identification number beginning with “666” when previously submitting a FAFSA form, enter that number in the Social Security number field.

Contact Information – Questions 2, 26, 31, and 43

We will use your email address to communicate with you electronically. For example, when this FAFSA form has been processed, the student and parent will be notified by email. Your email 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 are homeless or have no stable address, you can provide an address where you can reliably receive mail. If you secure a permanent address during the school year, we recommend that you update your address in your FAFSA form.

Common country codes: US (United States), CA (Canada), and MX (Mexico). For U.S. territories, use their state code as their country code (for example, PR for Puerto Rico).

Current Marital Status – Questions 3 and 32

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.

For parents: Do not include any person who is not married to the student’s parent and who is not a legal parent. Contact 1-800-433-3243 for help.

If the student’s legal parents are:

- married, select “Married” or “Remarried.”
- not married to each other and live together, select “Unmarried and both legal parents living together.”
- divorced but living together, select “Unmarried and both legal parents living together.”
- separated but living together, select “Married,” not “Divorced” or “Separated.”

Personal Circumstances – Question 5

Active Duty: Select this box 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. Do not check the box if you are a National Guard or Reserves enlistee who is on active duty for state or training purposes.

Veteran: Select this box 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 select the box if you are not a veteran now but will be one by June 30, 2025.

Do not select the box if you (1) are currently serving in the U.S. armed forces and will continue to serve through June 30, 2025, (2) have never engaged in active duty (including basic training) in the U.S. armed forces, (3) are currently a ROTC student or a cadet or midshipman at a service academy, (4) are a National Guard or Reserves enlistee activated only for state or training purposes, or (5) were engaged in active duty in the U.S. armed forces but released under dishonorable conditions.

The term “active duty for training” means: (A) full-time duty in the armed forces performed by Reserves for training purposes; (B) full-time duty for training purposes performed as a commissioned officer of the Reserve Corps of the Public Health Service (i) on or after July 29, 1945, or (ii) before that date under circumstances affording entitlement to “full military benefits”, or (iii) at any time, for the purposes of chapter 13 of this title; (C) in the case of members of the Army National Guard or Air National Guard of any State, full-time duty under section 316 (duty as instructors at rifle ranges for the training of civilians in the use of military arms), 502 (Required drills and field exercises), 503 (Participation in field exercises), 504 (National Guard schools and small arms competitions), or 505 (Army and Air Force schools and field exercises) of title 32, or the prior corresponding provisions of law; (D) duty performed by a member of a Senior Reserve Officers’ Training Corps program when ordered to such duty for the purpose of training or a practice cruise under chapter 103 of title 10 for a period

of not less than four weeks and which must be completed by the member before the member is commissioned; and (E) authorized travel to or from such duty. The term does not include duty performed as a temporary member of the Coast Guard Reserve.

The term “inactive duty training” means: (A) duty (other than full-time duty) prescribed for Reserves (including commissioned officers of the Reserve Corps of the Public Health Service) by the Secretary concerned under section 206 of title 37 or any other provision of law; (B) special additional duties authorized for Reserves (including commissioned officers of the Reserve Corps of the Public Health Service) by an authority designated by the Secretary concerned and performed by them on a voluntary basis in connection with the prescribed training or maintenance activities of the units to which they are assigned; and (C) training (other than active duty for training) by a member of, or applicant for membership (as defined in section 8140[g] of title 5) in, the Senior Reserve Officers’ Training Corps prescribed under chapter 103 of title 10.

Orphan: Select this box if at any time since you turned 13, you had no living parent, even if you are now adopted.

Ward of the Court: Select this box if at any time since you turned 13, 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.

Foster Care: Select this box if at any time since you turned 13, you were in foster care, even if you are no longer in foster care today. 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/nfcaad.

Emancipation: Select this box if you can provide a copy of a court’s decision that, as of today, you are an emancipated minor. Also select the box if you can provide a copy of a court’s decision that you were an emancipated minor 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. Do not select the box 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.

Legal Guardianship: 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.

Select this box if you can provide a copy of a court’s decision that, as of today, you are in legal guardianship. Also select the box if you can provide a copy of a court’s decision that you 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. Do not select the box 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 leave the box blank and contact your school if custody was awarded by the courts and the court papers say “custody” (not “guardianship”).

If you meet any of these conditions, the financial aid administrator at your school may require you to provide proof that you were in foster care, a dependent or ward of the court, an emancipated minor, or in legal guardianship.

Other Circumstances – Question 6

“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.

If you selected “Yes” to being unaccompanied and homeless (or unaccompanied, self-supporting, and at risk of being homeless) at any time on or after July 1, 2023, select the appropriate box if you received a determination to that effect. (The financial aid administrator at your college may ask you for a copy of the determination.) If you answered “Yes” but did *not* receive a determination from the persons listed, select “None of these apply” and contact the financial aid administrator at your college. This person can determine if you are “homeless” and, therefore, not required to provide parent information.

Citizenship – Question 13

If you are an eligible noncitizen, write in your eight- or nine-digit A-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 F1 or F2 student visa, a J1 or J2 exchange visitor visa, or a G series visa (pertaining to international organizations), select “Neither citizen nor 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.

Parent Killed in Line of Duty – Question 16

A public safety officer generally includes the following:

- Law enforcement officer, firefighter, or chaplain
- Federal Emergency Management Agency (FEMA) employee
- Emergency management or civil defense agency employee
- Member of a rescue squad or ambulance crew
- Others defined in the *Omnibus Crime Control and Safe Streets Act of 1968*.

High School Information – Question 17

State-recognized high school equivalents:

- GED®: General Educational Development Test
- HiSET®: High School Equivalency Test
- TASC™: Test Assessing Secondary Completion

Federal Benefits Received – Questions 18 and 36

Answer this question about you, your spouse, or anyone in your family. 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.

Tax Filing Status – Questions 19, 27, 37, and 44

U.S. territories include Puerto Rico, Guam, American Samoa, the U.S. Virgin Islands, and the Northern Mariana Islands.

For more information about IRS tax filing thresholds, see IRS Publication 17.

If you filed or will file a foreign tax return or IRS 1040-NR, or a tax return with Puerto Rico, another U.S. territory, or one of the Freely Associated States, use the information from that return to fill out this form. If you filed a non-U.S. tax return or earned income in a foreign country, visit [StudentAid.gov/2425/help/non-us-tax-information](https://studentaid.gov/2425/help/non-us-tax-information) for guidance on how to answer questions about tax return items.

2022 Tax Return Information – Questions 20, 28, 38, and 45

Questions 20 (Student) and 28 (Student Spouse): If the student filed jointly with a spouse in 2022 and is currently married to that person, the joint information of both should be entered in question 20, and the spouse should not complete question 28.

If the student filed jointly with a spouse in 2022 but is no longer married to that person, only the student’s information should be entered in question 20, and no information from the former spouse should be entered in questions 20 or 28.

If the student did not file jointly with a spouse in 2022 and is currently married, only the student’s information should be entered in question 20, and the spouse should complete question 28 with their own information.

Questions 38 (Parent) and 45 (Parent Spouse or Partner): If the parent filed jointly with a spouse or partner in 2022 and is currently married to or living together with that person, the joint information of both should be entered in question 38, and the spouse or partner should not complete question 45.

If the parent filed jointly with a spouse or partner in 2022 but is no longer married to or living with that person, only the parent’s information should be entered in question 38, and no information from the former spouse or partner should be entered in questions 38 or 45.

If the parent did not file jointly with a spouse or partner in 2022 and is currently

married or living together with a partner, only the parent’s information should be entered in question 38, and the spouse or partner should complete question 45 with their own information.

See also “[Who must provide information on the FAFSA form?](#),” on page 3.

College Grants, Scholarships, or AmeriCorps Benefits Reported to the IRS:

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.

Assets – Questions 22 and 40

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 education benefits or education savings accounts such as Coverdell savings accounts, 529 college savings plans, and the refund value of 529 prepaid tuition plans. If the student is required to report parent information on the FAFSA form, parents should not report the value of education savings accounts for other children. Qualified education benefits or education savings accounts must be reported as an asset of the parent if the student is required to report parent information. If the student is not required to report parent information on the FAFSA form, the education benefit or savings account is reported as an asset of the student. UGMA and UTMA accounts are considered the assets of the student and must be reported as an asset of the student on the FAFSA form, regardless of whether the student is required to report parent information.

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 reported in the previous question.

Investments also do not include UGMA/UTMA accounts for which the student is the custodian but not the owner or the value of qualified education benefits or education savings accounts that are for the benefit of the parent’s other children (not the student).

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.

Businesses and investment farms include businesses that you own (including a small or family-run business) or income-producing farms that you own (including the fair market value of land, buildings, livestock, unharvested crops, and machinery actively used in investment farms, agricultural, or commercial activities).

Businesses and investment farms do not include the value of crops that are grown solely for consumption by the student and their family or the home in which you live. If the home in which you live is also located on a farm that you own, do not include the net value of that principal residence in the net value of all farm assets. The principal residence may include the home, structures, and land that are adjacent to the home that are not being used, stored, or sold for farming or other commercial activities.

Colleges – Question 23

Indicate the schools that you want to receive your FAFSA information. You can find federal school codes at [StudentAid.gov/fafsa-app/FSCsearch](https://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 3. Most of the information you included on your FAFSA form, *except for the list of colleges*, will be sent to each of the colleges you listed. In addition, most 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](https://studentaid.gov/order) for details.

Utilice el presente 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 de diciembre del 2023. Tenemos que recibir el formulario, a más tardar, el 30 de junio del 2025. 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 durante el curso 2024–25.

El plazo para solicitar ayuda a los estados o instituciones educativas puede vencer tan pronto como en diciembre del 2023, y puede que se necesiten entregar otros formularios. Consulte al orientador de su escuela secundaria o al administrador de ayuda económica de su institución de educación superior. Vea los plazos de solicitud en la página 2. Si se acerca una fecha límite, conviene presentar la solicitud por Internet, en fafsa.gov. Esta es la forma más rápida y fácil de solicitar ayuda.

Llene el formulario FAFSA®

El formulario FAFSA consta de cinco secciones: Estudiante, Cónyuge del estudiante, Padre o madre, Cónyuge o pareja del padre o madre y Preparador. Para saber quién necesita proporcionar su información, consulte «¿Quién debe proporcionar información en el formulario FAFSA?», en la página 3.

Puede llenar los campos electrónicamente en la pantalla y luego imprimir el formulario, o imprimir el formulario primero y llenarlo a mano. Si llena el formulario a mano, utilice tinta oscura y escriba con claridad, tal como se muestra a continuación. El formulario será procesado por computadora; por lo tanto:

- Rellene por completo los campos de respuesta, tanto los círculos como los cuadros:
- En el caso de círculos, escoja solo una respuesta; si se trata de cuadros, elija todas las respuestas que correspondan.
- Escriba en letra de molde (solo MAYÚSCULAS) y deje un espacio entre palabras. En los campos de dos líneas, siga escribiendo en la segunda línea cualquier palabra que haya quedado incompleta:
- Anote las cantidades en dólares (p. ej., \$12,356.41) sin centavos. Si la cantidad es negativa, rellene por completo el círculo (⊖) que se encuentra antes del campo de respuesta:

Correcto ● ■ Incorrecto ⊗ ⊕ ⊗ ⊕

○ ● ○ ■ □ ■

1	4	1	6		P	L	U	M	S
T		A	P	T	4				

Continúe en la próxima línea.

⊖ \$

				1	2	3	5	6
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Consulte las notas en las páginas 21 y 22 cuando se le indique.

Si desea ayuda para llenar el formulario FAFSA, acuda a StudentAid.gov/fafsa/help o llame al 1-800-4-FED-AID (1-800-433-3243). Para recibir ayuda en otro idioma, visite StudentAid.gov/es/apply-for-aid/fafsa/filling-out/request-interpret.

Circunstancias excepcionales

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 gastos médicos o dentales no reembolsados), llene el formulario en lo que pueda y preséntelo según las indicaciones. Luego, comuníquese con la oficina de asistencia económica de la institución educativa que le interesa y hágale saber las circunstancias excepcionales que existen.

Envíe el formulario FAFSA®

Después de llenar la solicitud, conserve para su archivo una fotocopia de las páginas 7 a 20. Envíe las páginas originales (7 a 20) a:

Federal Student Aid Programs, P.O. Box 70204, London, KY 40742-0204

Se requiere franqueo adicional. Una vez que se haya dado trámite a la solicitud, se le enviará el *Resumen de tramitación del formulario FAFSA*, en el que se presentará un resumen de su información. Si usted proporciona una dirección electrónica, el resumen le llegará por correo electrónico después de tres a cinco días. En caso de que no facilite una dirección electrónica, recibirá el resumen por correo postal dentro de tres semanas. Si desea consultar el estado de su solicitud, acuda a StudentAid.gov o llame al 1-800-433-3243.

Plazos de presentación del formulario FAFSA® 2024 25

Para solicitar ayuda federal, presente el formulario FAFSA lo antes posible, pero no antes de diciembre del 2023. Si desea solicitar ayuda a los estados o instituciones educativas, puede que necesite presentar el formulario FAFSA tan pronto como en diciembre del 2023 y que necesite entregar otros formularios. Consulte la lista de abajo. 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 solicitud ayuda.

► *Salvo indicación contraria, las fechas que se presentan a continuación se refieren a cuándo debe recibirse el formulario.*

Alabama (AL) Consulte con la oficina de asistencia económica.	Luisiana (LA) 1 de julio del 2025 (aún mejor antes del 1 de febrero del 2024)
Alaska (AK) Beca de Estudios de Alaska: lo antes posible después de diciembre del 2023. Se otorgará ayuda hasta agotar los fondos. Beca de Rendimiento Académico de Alaska: para consideración prioritaria, presente el formulario FAFSA a más tardar el 30 de junio del 2024. Se otorgará ayuda hasta agotar los fondos.	Maine (ME) 1 de mayo del 2024
Arizona (AZ) Consulte con la oficina de asistencia económica.	Maryland (MD) 1 de marzo del 2024
Arkansas (AR) Beca Academic Challenge: 1 de julio del 2024 Beca ArFuture: otoño, 1 de julio del 2024; primavera, 10 de enero del 2025	Massachusetts (MA) Para consideración prioritaria, presente el formulario FAFSA a más tardar el 1 de mayo del 2024.
California (CA) Muchos programas estatales de ayuda económica: 2 de abril del 2024 (<i>fecha de matasello</i>). Para efectos del programa Cal Grant, una constancia del promedio de calificaciones (certificada por la institución educativa), se deberá entregar a más tardar el 2 de abril del 2024. Concesiones complementarias de las becas Cal Grant en instituciones de dos años: 2 de septiembre del 2024 (<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 Dream Act de California. Para obtener más información, comuníquese con la California Student Aid Commission o con la oficina de asistencia económica de su institución educativa.	Michigan (MI) 1 de mayo del 2024
Carolina del Norte (NC) Para consideración prioritaria, presente el formulario FAFSA a más tardar el 1 de junio del 2024 si asiste una institución del Sistema UNC, o el 15 de agosto del 2024 si asiste un centro universitario de dos años. Se otorgará ayuda hasta agotar los fondos.	Minnesota (MN) 30 de junio del 2025
Carolina del Sur (SC) Becas por necesidad de la Comisión de Educación Superior de Carolina del Sur: lo antes posible después de diciembre del 2023. Se otorgará ayuda hasta agotar los fondos. Beca de Matrícula: 30 de junio del 2024.	Misipí (MS) Becas MTAG y MESG: 15 de octubre del 2024; Beca HELP: 30 de abril del 2024
Colorado (CO) Consulte con la oficina de asistencia económica.	Misuri (MO) Para consideración prioritaria, presente el formulario FAFSA a más tardar el 1 de febrero del 2024. Las solicitudes se aceptan hasta el 1 de abril del 2024.
Connecticut (CT) Para consideración prioritaria, presente el formulario FAFSA a más tardar el 15 de febrero del 2024. Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.	Montana (MT) Para consideración prioritaria, presente el formulario FAFSA lo antes posible después de diciembre del 2023. Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.
Dakota del Norte (ND) Lo antes posible después de diciembre del 2023. Se otorgará ayuda hasta agotar los fondos.	Nebraska (NE) Consulte con la oficina de asistencia económica.
Dakota del Sur (SD) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.	Nevada (NV) Beca de Oportunidad del Estado de la Plata: lo antes posible después de diciembre del 2023. Se otorgará ayuda hasta agotar los fondos. Becas Promesa de Nevada: 1 de marzo del 2024. Es posible que se necesiten otros formularios. Se otorgará ayuda hasta agotar los fondos. Toda otra ayuda: consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.
Delaware (DE) 15 de abril del 2024	Nueva Hampshire (NH) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.
Distrito de Columbia (DC) Para consideración prioritaria, presente el formulario FAFSA a más tardar el 1 de julio del 2024. Subsidio para Asistencia de Matrícula del DC (DCTAG): para consideración prioritaria, presente el formulario DC OneApp y entregue los documentos justificativos a más tardar el 1 de agosto del 2024.	Nueva Jersey (NJ) Solicitantes de renovación (becarios del Programa de Ayuda de Matrícula 2023–24): 15 de abril del 2024. Los demás solicitantes: otoño y primavera, 15 de septiembre del 2024; solo la primavera: 15 de febrero del 2024.
Estados Federados de Micronesia (FM) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.	Nueva York (NY) 30 de junio del 2025. Es posible que se necesiten otros formularios.
Florida (FL) 15 de mayo del 2024 (<i>fecha de tramitación</i>)	Nuevo Mexico (NM) Consulte con la oficina de asistencia económica.
Georgia (GA) Consulte el sitio web de la Georgia Student Finance Commission. Lo antes posible después de diciembre del 2023. Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.	Ohio (OH) 1 de octubre del 2024
Guam (GU) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.	Oklahoma (OK) Consulte con la oficina de asistencia económica.
Hawái (HI) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.	Oregón (OR) Beca de Oportunidad de Oregón: lo antes posible después de diciembre del 2023. Se otorgará ayuda hasta agotar los fondos. Becas privadas de OSAC: 1 de marzo del 2024. Se necesita también otro formulario. Beca Promesa de Oregón: consulte con la agencia estatal de educación superior. Se necesita también otro formulario.
Idaho (ID) Beca de Oportunidad: para consideración prioritaria, presente el formulario FAFSA a más tardar el 1 de marzo del 2024. Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.	Palaos (PW) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.
Illinois (IL) Para consultar los plazos de solicitud actuales del Programa de Concesión Monetaria (MAP), visite el sitio web de la Illinois Student Assistance Commission. Lo antes posible después de diciembre del 2023. Se otorgará ayuda hasta agotar los fondos.	Pensilvania (PA) Solicitantes nuevos que cursen estudios en centros universitarios de dos años; centros de formación profesional o técnica; escuelas de enfermería adscritas a un hospital; instituciones de admisión libre ubicadas en Pensilvania o en programas de dos años cuyos créditos no se pueden validar: 1 de agosto del 2024. Los demás solicitantes: 1 de mayo del 2024. Es posible que se necesiten otros formularios.
Indiana (IN) Beca para Estudiantes Adultos: lo antes posible después de diciembre del 2023. Se otorgará ayuda hasta agotar los fondos. Los solicitantes nuevos deberán presentar también otro formulario. Beca Workforce Ready: lo antes posible después de diciembre del 2023. Beca Frank O'Bannon: 15 de abril del 2024. Beca Siglo XXI: 15 de abril del 2024	Puerto Rico (PR) Consulte con la oficina de asistencia económica.
Iowa (IA) 1 de julio del 2024; los plazos de prioridad de algunos programas pueden terminar antes. Es posible que se necesiten otros formularios.	Rhode Island (RI) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.
Islas Marianas del Norte (MP) Para consideración prioritaria, presente el formulario FAFSA a más tardar el 30 de abril del 2024. Es posible que se necesiten otros formularios.	Samoa Estadounidense (AS) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.
Islas Marshall (MH) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.	Tenesí (TN) Beca Estatal: los becarios del año anterior recibirán la beca si reúnen los requisitos y presentan la solicitud a más tardar el 15 de abril del 2024; otras concesiones de la beca se harán a los más necesitados. Se otorgará ayuda hasta agotar los fondos. Beca Promesa de Tenesí: 15 de abril del 2024. Lotería Estatal: otoño, 1 de septiembre del 2024; primavera y verano, 1 de febrero del 2025
Islas Vírgenes de EE. UU. (VI) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.	Texas (TX) Para consideración prioritaria, presente el formulario FAFSA a más tardar el 15 de marzo del 2024. Es posible que se necesiten otros formularios. Las instituciones privadas y las de dos años pueden tener plazos diferentes. Consulte con la oficina de asistencia económica.
Kansas (KS) Para consideración prioritaria, presente el formulario FAFSA a más tardar el 1 de abril del 2024. Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.	Utah (UT) Consulte con la oficina de asistencia económica. Se otorgará ayuda hasta agotar los fondos. Es posible que se necesiten otros formularios.
Kentucky (KY) Lo antes posible después de diciembre del 2023. Se otorgará ayuda hasta agotar los fondos.	Vermont (VT) Lo antes posible después de diciembre del 2023. Se otorgará ayuda hasta agotar los fondos. Es posible que se necesiten otros formularios.
	Virginia (VA) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.
	Virginia Occidental (WV) Becas Promesa: 1 de marzo del 2024. 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 2024. Beca WV Invests: para consideración prioritaria, presente el formulario FAFSA a más tardar el 15 de abril del 2024.
	Washington (WA) Lo antes posible después de diciembre del 2023. Se otorgará ayuda hasta agotar los fondos.
	Wisconsin (WI) Consulte con la oficina de asistencia económica.
	Wyoming (WY) Consulte con la oficina de asistencia económica. Es posible que se necesiten otros formularios.

¿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 índice de ayuda estudiantil (SAI, por sus siglas en inglés). Este número sirve como indicador de la capacidad económica del estudiante y su familia, y se emplea para determinar el otorgamiento de ayuda federal. Además de la ayuda otorgada por el Gobierno federal, el estado y las instituciones educativas incluidas en el formulario también utilizarán algunas de las respuestas para determinar si usted puede recibir la asistencia que ellos mismos conceden.

¿Cómo puedo saber cuál es mi índice de ayuda estudiantil?

Podrá encontrar su índice de ayuda estudiantil en el *Resumen de tramitación del formulario FAFSA*. En este resumen se presentan los datos que se proporcionaron en el formulario FAFSA. Es importante revisar el resumen 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 otorgarán?

Con la información del formulario FAFSA y el índice de ayuda estudiantil, la oficina de asistencia económica de su institución educativa calculará la cantidad de ayuda que se le otorgará. Estas instituciones utilizarán el índice de ayuda estudiantil 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 índice de ayuda estudiantil. 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.

¿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 diez instituciones educativas en la pregunta 23. Puede añadir más instituciones a su expediente usando cualquiera de los siguientes métodos:

- Después de que se haya tramitado la FAFSA, acuda al sitio StudentAid.gov, inicie sesión en el sitio y siga las instrucciones para añadir o cambiar instituciones.
- Utilice el *Resumen de tramitación del formulario FAFSA*, que le llegará después de que se haya dado trámite al formulario FAFSA. En la primera página del resumen, 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 agregar. El personal de esta oficina podrá añadir el código de la institución a su expediente del formulario FAFSA.

Nota: Si ya tiene veinte códigos de institución anotados 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.

- También puede visitar 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 al empleador o sindicato de sus padres para averiguar si ofrecen becas o programas de ayuda de matrícula.

Llenar el formulario FAFSA®

¿Quién debe proporcionar información en el formulario FAFSA?

El formulario FAFSA consta de cinco secciones: Estudiante, Cónyuge del estudiante, Padre o madre, Cónyuge o pareja del padre o madre y Preparador.

Estudiante

El estudiante siempre debe llenar la sección Estudiante.

Cónyuge del estudiante

Si el estado civil actual del estudiante, según lo indicado en la pregunta 3, es casado o casado de nuevo, su cónyuge debe contestar las preguntas 25 y 26 de la sección Cónyuge del estudiante. El cónyuge también debe responder a las preguntas 27 a 29 si el estudiante contestó «No» a «Para el 2022, ¿presentó o presentará el estudiante una declaración conjunta con su cónyuge actual?», en la pregunta 19.

Padre o madre

El padre o madre del estudiante debe llenar la sección Padre o madre si **todas** las siguientes afirmaciones son verdaderas:

- El estudiante nació después del año 2000.
- El estado civil actual del estudiante, según lo indicado en la pregunta 3, es soltero (nunca casado), divorciado, separado o viudo.
- El nivel de estudios superiores del estudiante, según lo indicado en la pregunta 4, será de primer año, segundo año o tercer año (o superior) de pregrado.
- El estudiante eligió «No corresponde ninguno de los anteriores» en la pregunta 5, y contestó «No» en las 6 y 7.

Si todas las afirmaciones anteriores son verdaderas, se considera que el estudiante

es *dependiente*, y el padre o madre de este deberá llenar la correspondiente sección aunque el estudiante no viva con ninguno de sus padres (vea «¿A quién se le considera padre o madre legal en el formulario FAFSA?» y «¿Cuál de los padres deberá proporcionar su información?», en la página 4).

Si alguna de las afirmaciones de arriba no es verdadera, se le considera al estudiante como *independiente*, y por eso no se debe proporcionar la información de los padres.

Si todas las afirmaciones de arriba son verdaderas, pero el estudiante contestó «Sí» **y también** eligió «No corresponde ninguno de los anteriores» en la pregunta 6, o bien respondió «Sí» en la pregunta 7, entonces al estudiante se le considera como *provisionalmente independiente*. En tal caso, el estudiante debe dejar en blanco las secciones «Padre o madre» y «Cónyuge o pareja del padre o madre», entregar el formulario FAFSA y luego comunicarse con la oficina de asistencia económica de la institución educativa para obtener más instrucciones.

Cónyuge o pareja del padre o madre

Si el padre o madre del estudiante está obligado a proporcionar su información en la sección «Padre o madre», y el estado civil actual de ese padre o madre, según lo indicado en la pregunta 32, es «Casado en primeras nupcias», «Casado en nuevas nupcias» o «Ambos padres legales conviven en pareja sin casarse», el cónyuge o pareja del padre o madre deberá contestar las preguntas 42 y 43, en la sección «Cónyuge o pareja del padre o madre». El cónyuge o pareja del padre o madre también deberá responder a las preguntas 44 a 46 si el padre o madre contestó «No» a «Para el 2022, ¿presentó o presentará el padre o madre una declaración conjunta con su cónyuge actual?», en la pregunta 37.

Preparador

Si alguien que no sea el estudiante, el cónyuge del estudiante, el padre o madre o el cónyuge o pareja del padre o madre llenó este formulario de parte del solicitante, esa persona deberá llenar la sección «Preparador». *Están prohibidos los preparadores remunerados.*

¿A quién se le considera padre o madre legal en el formulario FAFSA?

«Padre o madre legal» se refiere a los padres biológicos o adoptivos (sin importar el sexo o género de ellos), 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, a los tíos y a los hermanos no se les considera padres del estudiante para efectos del presente formulario, a menos que lo hayan adoptado legalmente.

¿Cuál de los padres deberá proporcionar su información?

- Si el padre o madre del estudiante nunca se casó y no vive con el otro padre o madre legal del estudiante, o si el padre o madre es viudo o viuda y no se ha vuelto a casar, esa persona deberá proporcionar su propia información en la sección «Padre o madre», y se debe omitir la sección «Cónyuge o pareja del padre o madre».
- Si los padres están separados o divorciados, responda a las preguntas dando información sobre el padre o madre que le haya dado al estudiante la mayor parte del sustento económico aun cuando el estudiante no viva con esa persona. Si ambos padres aportaron una cantidad exactamente igual de sustento económico durante los doce últimos meses, o si no mantienen económicamente al estudiante, conteste las preguntas dando información sobre el padre o madre cuyos ingresos y bienes sean mayores. Si este padre o madre está actualmente casado en nuevas nupcias, responda a las preguntas dando información sobre él o ella y también sobre su padrastro o madrastra.
- Si el padre o madre viudo del estudiante está actualmente casado en nuevas nupcias, responda a las preguntas dando información sobre él o ella y también sobre el padrastro o madrastra.
- Llame al 1-800-433-3243 y recibirá orientación sobre cómo contestar las preguntas 30–46, o visite StudentAid.gov/fafsa-padres.

¿Hay preguntas que puedo omitir?

Hay algunas preguntas que se pueden omitir en ciertas circunstancias:

Estudiante

Omita las preguntas 7 y 8 si **cualquiera** de las siguientes afirmaciones es cierta:

- El estudiante nació antes del año 2001.
- El estado civil actual del estudiante es casado (no separado) o casado en nuevas nupcias, según lo indicado en la pregunta 3.
- El nivel de estudios superiores del estudiante en el curso 2024–25 será «Programa de máster, doctorado o certificado de posgrado», según lo indicado en la pregunta 4.
- Se eligió una respuesta que no sea «No corresponde ninguno de los anteriores» en la pregunta 5.
- Se eligió «Sí» en la pregunta 6.

Omita las preguntas 9, 10, 18 y 21 si **todos** los siguientes son ciertos:

- El estudiante nació después del año 2000.
- El estado civil actual del estudiante es soltero (nunca casado), divorciado, separado o viudo.
- El nivel de estudios superiores del estudiante, según lo indicado en la pregunta 4, será de primer año, segundo año o tercer año (o superior) de pregrado.
- Se eligió «No corresponde ninguno de los anteriores» en la pregunta 5, y se contestó «No» en las 6 y 7.

Para estudiantes cuyo formulario FAFSA no necesita la información de los padres: Omita las preguntas 21 y 22 si el estudiante eligió cualquier respuesta que no sea «No corresponde ninguno de los anteriores» en la pregunta 18.

Para estudiantes cuyo formulario FAFSA sí necesita la información de los padres: Omita las preguntas 21 y 22 si el padre o madre eligió cualquier respuesta que no sea «No corresponde ninguno de los anteriores» en la pregunta 36.

Cónyuge del estudiante

Si el cónyuge del estudiante debe proporcionar su información, omita las preguntas 27 a 29 si el estudiante contestó «Sí» a «Para el 2022, ¿presentó o presentará el estudiante una declaración conjunta con su cónyuge actual?», en la pregunta 19.

Padre o madre

Si el padre o madre debe proporcionar su información, deben contestarse todas las preguntas de la sección «Padre o madre».

Cónyuge o pareja del padre o madre

El cónyuge o pareja del padre o madre debe proporcionar su información, omita las preguntas 44 a 46 si el padre o madre contestó «Sí» a «Para el 2022, ¿presentó o presentará el padre o madre una declaración conjunta con su cónyuge actual?», en la pregunta 37.

FAFSA®: Aviso sobre la Ley de Confidencialidad de Información

Bases legales: El título IV de la Ley de Educación Superior de 1965, según enmendada (sección 1070 y siguientes del título 20 del Código de Estados Unidos) le autoriza al Departamento de Educación (el Departamento) a hacer las preguntas que se presentan en el formulario *Solicitud Gratuita de Ayuda Federal para Estudiantes* (FAFSA®, por sus siglas en inglés), incluidas las preguntas en las que se piden los números de Seguro Social del solicitante, del cónyuge del solicitante casado y de los padres del solicitante dependiente. La recolección de los números de Seguro Social también la autoriza la Orden Ejecutiva 9397, según enmendada por la Orden Ejecutiva 13478 (18 de noviembre del 2008).

Objetivo: Utilizamos la información proporcionada en el formulario FAFSA para determinar el otorgamiento y monto de ayuda económica de los programas federales de asistencia estudiantil autorizados por el título IV de la Ley de Educación Superior de 1965, según enmendada. Los números de Seguro Social del solicitante, de su cónyuge y de sus padres (si el solicitante es dependiente), los empleamos para verificar la identidad de estas personas y obtener los correspondientes registros de la Administración del Seguro Social para determinar el otorgamiento y monto de ayuda estudiantil federal. Con la autorización otorgada por el solicitante y, cuando corresponda, por los padres o cónyuge participantes, las agencias estatales de educación superior e instituciones de estudios superiores también pueden utilizar la información proporcionada en el formulario FAFSA para determinar si el solicitante reúne los requisitos para recibir la ayuda económica otorgada por ellas. Conforme a la sección 483 de la Ley de Educación Superior de 1965, según enmendada (sección 1090 del título 20 del Código de Estados Unidos), las agencias

estatales de educación superior e instituciones de estudios superiores que participan en los programas del título IV han celebrado acuerdos con el Departamento para recibir información sobre el solicitante y, cuando proceda, sobre los padres o cónyuge participantes, a fin de determinar la necesidad del solicitante para recibir ayuda económica mediante los programas que ellas administran. La información del formulario FAFSA la utilizamos también para promocionar la solicitud de asistencia de los programas del título IV (incluidos los esfuerzos para promocionar el uso del formulario FAFSA), de los programas estatales y de los programas administrados por las instituciones de estudios superiores u otras entidades participantes que el secretario de Educación ha designado, antes del 1 de julio del 2024, conforme a la sección 483(a)(3)(E) de la Ley de Educación Superior de 1965, según enmendada ([sección 1090 \(a\)\(3\) \(E\) del título 20 del Código de Estados Unidos](#)). Además, podemos verificar la exactitud de la información facilitada al Departamento.

Usos normales: La información suministrada en el formulario FAFSA se revelará fuera del Departamento solo con el consentimiento previo por escrito o según lo permitido por la Ley de Confidencialidad de Información de 1974, según enmendada (sección 552a del título 5 del Código de Estados Unidos). Respecto del requisito de consentimiento previo por escrito, previsto por la Ley de Confidencialidad de Información, se prevé una excepción por motivo de los «usos normales» que el Departamento publica en nuestros avisos sobre los sistemas de registro de datos (SORN, por sus siglas en inglés). El Departamento puede, sin consentimiento, revelar la información del formulario FAFSA, conforme a los usos normales estipulados en el aviso SORN «La conciencia sobre la ayuda económica y la tramitación de formularios de

solicitud» (18-11-21), que se encuentra en su página web «Emisiones de avisos sobre los sistemas de registro de datos sujetos a la Ley de Confidencialidad de Información», ubicada en ed.gov/notices/ed-pia.html.

Estos usos normales incluyen los siguientes:

- Para comprobar la identidad del solicitante, de su cónyuge (si corresponde) y de sus padres (si es dependiente de estos); determinar la exactitud de los datos que figuran en el registro; facilitar el cumplimiento con los requisitos legales y regulatorios del título IV de la Ley de Educación Superior de 1965, según enmendada, y ayudar con la determinación, corrección, tramitación, seguimiento e informe del otorgamiento y montos de asistencia, el Departamento puede poner la información del formulario FAFSA a disposición de las agencias garante de préstamos, entidades crediticias y acreedores que participan en el programa federal de préstamos educativos (FFEL), instituciones de educación superior, administradores externos de préstamos y agencias federales, estatales, locales o indígenas;
- La revelación de datos se puede efectuar, hasta el 30 de junio del 2024, a las agencias estatales de educación superior, instituciones de estudios superiores participantes y otras entidades designadas que otorgan y administran asistencia estudiantil, a fin de determinar si el solicitante tiene derecho a la ayuda económica ofrecida por estas partes. Con fecha de entrada en vigor de 1 de julio del 2024, en virtud de las enmiendas hechas a la Ley de Educación Superior de 1965 por la Ley de Simplificación del Formulario FAFSA (Ley Pública 116-260) y la Ley de Simplificación de Correcciones Técnicas al Formulario FAFSA (Ley Pública 117-103) y conforme a la sección 483(a)(2)(D)(i) de la Ley de Educación Superior (sección 1090 (a)(2)(D) (i) del título 20 del Código de Estados Unidos), y con la autorización del solicitante y, de ser necesario, la de sus padres o cónyuge, puede revelarse información a las agencias estatales de educación, instituciones de estudios superiores con derecho a participar y otras entidades otorgantes de becas que han sido designadas —antes del 19 de diciembre del 2019, la cual es la fecha de promulgación de la Ley FUTURE (Ley Pública 116-91)— por el secretario de Educación, según lo indicado por el solicitante y con arreglo a la sección 494 de la Ley de Educación Superior (sección 1098h del título 20 del Código de Estados Unidos), para determinar si el solicitante puede participar en programas de asistencia económica para estudiantes, ya sean estos federales, estatales o institucionales, o en los programas de designadas entidades otorgantes de becas. Con fecha de entrada en vigor de 1 de julio del 2024, en virtud de las enmiendas hechas a la Ley de Educación Superior de 1965 por la Ley de Simplificación del Formulario FAFSA y la Ley de Simplificación de Correcciones Técnicas al Formulario FAFSA y conforme a la sección 483(a)(3)(B) [agencia estatal de educación superior] y 483(a)(3)(C) [institución de estudios superiores] de la Ley de Educación Superior (secciones 1090 (a)(3)(B) y 1090(a)(3)(C) del título 20 del Código de Estados Unidos), puede revelarse información a las partes antedichas para fines de la administración de ayuda económica otorgada por ellas;
- Para animar a los solicitantes a llenar el formulario FAFSA o para ayudarlos a llenarlo, el Departamento puede determinar el estado de presentación del formulario FAFSA de los solicitantes y revelarlo a las agencias locales de educación; las escuelas secundarias donde estudian o estudiaban los solicitantes; las agencias estatales, locales o indígenas o a las entidades que otorgan asistencia estudiantil y que han sido designadas por el secretario de Educación antes de las enmiendas hechas a la Ley de Educación Superior de 1965 por la Ley de Simplificación del Formulario FAFSA y la Ley de Simplificación de Correcciones Técnicas al Formulario FAFSA, que entran en vigor el 1 de julio del 2024;
- Si el Departamento determina que la revelación de datos del formulario FAFSA es pertinente y necesario para los litigios judiciales o administrativos o la resolución alternativa de conflictos, el Departamento puede, de darse ciertas circunstancias y cumplirse ciertas condiciones, poner los datos a la disposición del Departamento de Justicia de EE. UU.; de determinados órganos, personas o entidades con responsabilidad decisoria, y de las pertinentes partes, abogados, representantes o testigos;
- En caso de que la información del formulario FAFSA indique, ya sea por sí sola o en conjunto con otros datos, una violación efectiva o posible de una

ley, norma u orden emitida por una autoridad competente, el Departamento puede poner los datos pertinentes a disposición de las agencias (ya sean extranjeras, federales, estatales, tribales o locales) a las que le incumben la investigación y procesamiento de la violación o que están encargadas de la ejecución de la ley, orden ejecutiva, regla, norma o mandamiento correspondiente;

- El Departamento puede poner la información del formulario FAFSA a disposición de la Oficina de Administración y Presupuesto (OMB) o la Oficina de Presupuesto del Congreso, según sea necesario, para cumplir los requisitos de la Ley Federal de Reforma del Crédito conforme a la sección 661b del título 2 del Código de Estados Unidos;
- El Departamento puede poner la información del formulario FAFSA a disposición de las agencias, entidades y personas competentes cuando (a) el Departamento sospecha o ha confirmado una violación del sistema de registro de datos «La conciencia sobre la ayuda económica y la tramitación de formularios de solicitud» (18-11-21); (b) el Departamento ha determinado que, como resultado de la violación posible o real, existe el riesgo de perjuicio a personas, al Departamento (incluidos sus sistemas, programas y operaciones), al Gobierno federal o a la seguridad nacional, y (c) la revelación de datos a tales agencias, entidades y personas se considera razonablemente necesaria para responder a la violación posible o real o para evitar, minimizar o remediar el perjuicio resultante;
- El Departamento puede poner la información del formulario FAFSA a disposición de otra agencia o entidad federal cuando el Departamento determina que la información que proviene del sistema de registro de datos «La conciencia sobre la ayuda económica y la tramitación de formularios de solicitud» (18-11-21) es razonablemente necesaria para ayudar a la agencia o entidad receptora a (a) responder a una violación posible o real o (b) evitar, minimizar o remediar el riesgo de perjuicio a personas, a la agencia o entidad receptora (incluidos sus sistemas, programas y operaciones), al Gobierno federal o a la seguridad nacional, que resulta de la violación posible o real, y
- Si el Departamento se compromete con una entidad para el desempeño de alguna función que hace necesaria la revelación de los datos del formulario FAFSA a los empleados de la entidad contratista, el Departamento puede poner la información a disposición de ellos. Como parte de tal contrato, el Departamento obligará al contratista a comprometerse a establecer y mantener las medidas necesarias para proteger la seguridad y confidencialidad de la información puesta a su disposición.

Los efectos de no proporcionar información: Proporcionar información en el formulario FAFSA, incluido el número de Seguro Social del solicitante, tiene carácter voluntario; sin embargo, si no se facilita la suficiente información como para dar trámite al formulario FAFSA del solicitante, puede demorarse o negarse el otorgamiento de ayuda económica.

Oportunidad para acceder a la información tributaria e impugnarla: Si tiene preguntas sobre su información tributaria federal o necesita acceso a la misma, comuníquese con un administrador de asistencia económica de su institución de estudios superiores. En caso de que la institución no le ofrezca acceso a esa información, contacte con la Oficina del Ombudsman a ombudsman@ed.gov.

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 pertinentes, 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: El presente formulario con los datos completos no debe devolverse a esta dirección.)

Consentimiento y autorización respecto de la información tributaria federal

Doy mi consentimiento a que se revele información sobre mí, tal y como se expone más abajo, y, además, autorizo de manera positiva la recepción y uso de mi información tributaria federal así como la revelación de dichos datos a terceros por parte del Departamento de Educación de EE. UU., tal y como se expone a continuación. Al aceptar en el formulario FAFSA, doy mi consentimiento y autorización positiva, según corresponda, para lo siguiente:

1. El Departamento de Educación de EE. UU. puede revelar al Servicio de Impuestos Internos (IRS, por sus siglas en inglés) del Departamento del Tesoro de EE. UU. mi número de Seguro Social (o número de identificación del contribuyente), apellido, fecha de nacimiento, identificador único, el año impositivo al que corresponde la información tributaria federal que se necesita y la marca de fecha y hora de mi autorización del uso de esa información para que el Departamento de Educación determine el otorgamiento de ayuda económica federal. Entiendo que, en respuesta a tal petición del Departamento de Educación, el IRS pondrá mi información tributaria federal a disposición de «personas autorizadas» —es decir, funcionarios y empleados específicamente designados del Departamento y de sus contratistas (según lo definido en la sección 6103(l)(13)(E) del título 26 del Código de Estados Unidos)— para la determinación del otorgamiento y monto de ayuda estudiantil federal proveniente de un programa autorizado en virtud de la subparte 1 de la parte A, C o D del título IV de la Ley de Educación Superior de 1965, según enmendada, ya sea en beneficio mío o de un solicitante que me haya pedido incluir mi información tributaria federal en su formulario *Solicitud Gratuita de Ayuda Federal para Estudiantes* (FAFSA®).
2. Dichas personas autorizadas pueden emplear mi información tributaria federal para determinar el otorgamiento y monto de la ayuda estudiantil federal antedicha, ya sea en beneficio mío o de un solicitante que me haya pedido incluir mi información tributaria federal en su formulario FAFSA.
3. Mi información tributaria federal recibida del IRS conforme a la sección 6103(l)(13)(D)(iii) del título 26 del Código de Estados Unidos el Departamento de Educación la puede revelar a las siguientes entidades solo para fines de la solicitud, otorgamiento y administración de ayuda económica:
 - Instituciones de estudios superiores que participan en los programas federales de ayuda estudiantil autorizados en virtud de la subparte 1 de la parte A, C o D del título IV de la Ley de Educación Superior de 1965, según enmendada;
 - Agencias estatales de educación superior;
 - Entidades otorgantes de becas, designadas así, antes del 19 de diciembre del 2019, por el secretario de Educación, y
 - Contratistas de instituciones de estudios superiores y de agencias estatales de educación superior para que manejen determinados aspectos de las actividades realizadas por la institución o agencia para fines de la solicitud, otorgamiento y administración de ayuda económica.
4. El Departamento de Educación puede traspasar mi información tributaria federal al formulario FAFSA de otro solicitante en cuyo formulario opto a participar. Si acepto una invitación y afirmación a participar en el formulario FAFSA de otra persona, mi información tributaria federal se incluirá en ese formulario. Entiendo que puedo rechazar una invitación a participar en el formulario FAFSA de otra persona, lo cual impedirá el traspaso de mi información tributaria federal a ese formulario.

Al dar mi consentimiento y autorización positiva, entiendo además lo siguiente:

1. Mi consentimiento y autorización positiva son necesarios como condición para el otorgamiento de ayuda estudiantil federal proveniente de un programa autorizado en virtud de la subparte 1 de la parte A, C o D del título IV de la Ley de Educación Superior de 1965, según enmendada, ya sea en beneficio mío o de un solicitante que me haya pedido incluir mi información tributaria federal en su formulario FAFSA, incluso si no he presentado declaración de impuestos federales de EE. UU.
2. Doy mi consentimiento por escrito para que el Departamento de Educación ponga mi información tributaria federal a disposición de determinadas partes, que incluyen (sin carácter limitativo) instituciones de estudios superiores, agencias estatales de educación superior, designadas entidades otorgantes de becas, los respectivos contratistas y auditores de estas tres partes, otros familiares que participan en el formulario FAFSA y la Oficina del Inspector General, en virtud de la sección 6103(l)(13)(D) del título 26 del Código de Estados Unidos, y con mi consentimiento por escrito obtenido por una institución de estudios superiores, autorizo la revelación de la información del formulario FAFSA conforme a la condiciones de la sección 1098h(c) del título 20 del Código de Estados Unidos.
3. Cualquier información tributaria federal recibida del IRS en una fecha posterior sustituirá toda información financiera o sobre los ingresos introducida a mano en el formulario FAFSA.
4. Una vez que dé mi consentimiento, el Departamento de Educación puede pedirle al IRS que envíe información tributaria federal actualizada. Si hubo cambios en la información (p. ej., se presentó una declaración de impuestos enmendada con datos modificados), pueden verse cambiados el otorgamiento y monto de ayuda económica federal, estatal e institucional.
5. Si no doy consentimiento a la revelación de mi información tributaria federal a instituciones de estudios superiores, agencias estatales de educación superior, designadas entidades otorgantes de becas y los respectivos contratistas y auditores de estas tres partes, el Departamento de Educación no podrá determinar el otorgamiento y monto de ayuda estudiantil federal, ya sea en beneficio mío o de un solicitante que me haya pedido incluir mi información tributaria federal en su formulario FAFSA.

Firmas

Doy mi consentimiento y doy fe, so pena de perjurio conforme a las leyes de los Estados Unidos de Norteamérica, de que la información que proporcione en el formulario FAFSA es verdadera y correcta. Entiendo que cualquier falsificación de esta declaración es punible, conforme a las disposiciones de la sección 1001 del título 18 del Código de Estados Unidos, por una multa, el encarcelamiento no mayor de cinco años o ambas penas, y que, a sabiendas e intencionadamente, pedir o adquirir con engaños los datos pertenecientes a una persona es una infracción penal en virtud de la Ley de Confidencialidad de Información de 1974, y estará sujeta a una multa máxima de \$5,000 (sección 552(a)(i)(3) del título 5 del Código de Estados Unidos). Al aceptar y presentar mi parte del formulario FAFSA, la fecha de otorgamiento de mi consentimiento y autorización quedará registrada en el Sistema de Registro de Datos del Servicio de Verificación de Identidad de Personas (PAS) (18-11-12) del Departamento de Educación de EE. UU.

Si usted firma la presente solicitud, da fe de ser la persona identificada. Si intencionalmente proporciona información falsa o engañosa, lo cual incluye solicitar ayuda en calidad de alumno independiente sin cumplir con las circunstancias extraordinarias necesarias, puede quedar sujeto a sanciones penales conforme a la sección 1097 del título 20 del Código de Estados Unidos, que pueden incluir una multa de hasta \$20,000, el encarcelamiento o ambas penas.

Estudiante

Al firmar la presente solicitud, USTED, EL ESTUDIANTE, da fe de lo siguiente:

- que utilizará la ayuda económica estudiantil, ya sea federal o estatal, solo para pagar el costo de estudiar en una institución de enseñanza superior;
- 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;
- 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;
- que le informará a su institución educativa en caso de incurrir en incumplimiento de pago de un préstamo educativo federal y
- que no recibirá más de una Beca Federal Pell para pagar el costo de estudiar en más de una institución durante un mismo período.

Estudiante, cónyuge del estudiante, padre o madre, cónyuge o pareja del padre o madre, o preparador

Al firmar la presente solicitud, usted da fe de que toda la información proporcionada es verdadera y completa a su leal saber y entender y, si se le solicita, acepta aportar lo siguiente:

- documentación que acredite la exactitud de los datos del presente formulario y
- las declaraciones de impuestos, sean federales o extranjeras, que usted haya presentado o deba presentar.

Asimismo, usted entiende y acepta que el secretario de Educación tiene la autoridad para comprobar que los datos contenidos en la solicitud coinciden con los registros del Servicio de Impuestos Internos (IRS, por sus siglas en inglés) y de otros organismos federales.

Si desea ayuda para llenar el formulario FAFSA, acuda a StudentAid.gov/fafsa-help o llame al 1-800-4-FED-AID (1-800-433-3243).

Estudiante

► **El estudiante debe llenar esta sección.**

Las preguntas 1 a 24 corresponden al **estudiante**. Deje en blanco todas las que no correspondan al estudiante.

1 Datos de identidad: estudiante [Vea la página 21.]

El nombre legal completo del estudiante, por ejemplo, tal como se escribe en su tarjeta de Seguro Social.

Nombre
[Grid of 30 boxes for name entry]

Segundo nombre
[Grid of 15 boxes for second name entry]

Apellido
[Grid of 30 boxes for last name entry]

Sufijo (p. ej., Jr., hijo o II)
[Grid of 15 boxes for suffix entry]

Fecha de nacimiento
[Grid of 2 boxes] / [Grid of 2 boxes] / [Grid of 4 boxes]
MM / DD / AAAA

Número de Seguro Social
[Grid of 3 boxes] - [Grid of 2 boxes] - [Grid of 4 boxes]

Número de identificación personal del contribuyente (ITIN)
[Grid of 3 boxes] - [Grid of 2 boxes] - [Grid of 4 boxes]

Si el estudiante no tiene un número ITIN, deje este campo en blanco.

2 Datos de contacto: estudiante [Vea la página 21.]

Número de teléfono móvil
[Grid of 3 boxes] - [Grid of 3 boxes] - [Grid of 4 boxes]

Dirección de correo electrónico
[Grid of 30 boxes for email address entry]

Continúe en la próxima línea.

Dirección postal habitual
[Grid of 25 boxes for postal address entry]

Continúe en la próxima línea.

Incluya el número de apartamento.

Ciudad
[Grid of 30 boxes for city entry]

Estado
[Grid of 2 boxes for state entry]

Código postal
[Grid of 5 boxes for zip code entry]

País
[Grid of 2 boxes for country entry]

3 Estado civil actual: estudiante [Vea la página 21.]

- Soltero (nunca casado)
- Casado (no separado)
- Casado de nuevo
- Separado
- Divorciado
- Viudo

4 Planes de estudios superiores o de formación profesional: estudiante

Al comienzo del curso 2024–25, ¿cuál será el nivel de estudios superiores del estudiante?

(«Pregrado» se refiere a los estudios universitarios, profesionales y técnicos.)

- 1.º año de pregrado 2.º año de pregrado 3.º año (o superior) de pregrado Programa de máster, doctorado o certificado de posgrado (MA, MBA, MD, JD, PhD, EdD, etc.)

¿Ya va a tener el estudiante su primer título universitario de cuatro años (*bachelor's degree*) antes de comenzar el curso 2024–25? Sí No

Nota: Para los efectos prácticos, el equivalente más cercano en el mundo hispanohablante es la licenciatura (o «bachillerato» en Puerto Rico).

¿Busca el estudiante obtener una primera certificación docente para el nivel primario o secundario? Sí No

5 Circunstancias personales: estudiante

[Vea la página 21.]

Elija todos los que correspondan.

- | | |
|--|---|
| <input type="checkbox"/> El estudiante presta servicio activo actualmente en las fuerzas armadas de EE. UU., para fines ajenos al entrenamiento. | <input type="checkbox"/> En cualquier momento desde que cumplió 13 años, el estudiante estaba bajo la tutela de los Tribunales. |
| <input type="checkbox"/> El estudiante es veterano de las fuerzas armadas de EE. UU. | <input type="checkbox"/> En cualquier momento desde que cumplió 13 años, el estudiante estaba bajo cuidado de crianza temporal. |
| <input type="checkbox"/> El estudiante tiene a su cargo hijos u otras personas (aparte de su cónyuge) con los que vive y a los que proporciona más de la mitad del sustento ahora y seguirá haciéndolo entre el 1 de julio del 2024 y el 30 de junio del 2025. | <input type="checkbox"/> El estudiante es o era menor de edad emancipado, según la determinación de un tribunal ubicado en el estado de donde es residente. |
| <input type="checkbox"/> En cualquier momento desde que cumplió 13 años, el estudiante era huérfano de ambos padres (biológicos o adoptivos). | <input type="checkbox"/> El estudiante se encuentra o se encontraba bajo tutela legal de una persona que no sean sus padres o padrastros, según la determinación de un tribunal ubicado en el estado de donde es residente. |
| | <input type="checkbox"/> No corresponde ninguno de los anteriores. |

6 Otras circunstancias: estudiante

[Vea la página 21.]

En cualquier momento a partir del 1 de julio del 2023, ¿era el estudiante un joven no acompañado y también (1) se encontraba sin hogar o (2) se mantenía con recursos propios y estaba en riesgo de quedarse sin hogar? Sí No

Si la respuesta es «Sí», ¿determinó cualquiera de las personas indicadas abajo que el estudiante se encontraba sin hogar o estaba en riesgo de quedarse sin hogar? Elija todos los que correspondan.

- | | | | | |
|--|---|--|---|--|
| <input type="checkbox"/> Director (u otra persona designada) de un refugio de emergencia o transición, programa de alcance en la calle, centro de acogida para jóvenes sin hogar u otro programa dirigido a personas sin casa ni hogar | <input type="checkbox"/> Persona de enlace (u otra persona designada) entre los que carecen de hogar y la escuela secundaria (<i>high school</i>) o distrito escolar del estudiante | <input type="checkbox"/> Director (u otra persona designada) de un proyecto subvencionado por los programas TRIO o GEAR UP | <input type="checkbox"/> Administrador de ayuda económica | <input type="checkbox"/> No corresponde ninguno de los anteriores. |
|--|---|--|---|--|

7 Circunstancias extraordinarias: estudiante

► Vea «¿Hay preguntas que puedo omitir?», en la página 4.

¿Hay circunstancias extraordinarias que impiden al estudiante comunicarse con sus padres o que lo pondrían en riesgo si lo hiciera? Esta información nos ayudará a evaluar la capacidad del estudiante para costear los estudios. Sí No

El estudiante puede encontrarse en circunstancias extraordinarias si:

- ha abandonado la casa de sus padres por situación de maltrato o amenaza;
- fue abandonado por sus padres o se ha distanciado de ellos;
- se le otorgó estatus de refugio o de asilo y se ve separado de sus padres, o estos se encuentran desplazados en el extranjero;
- es víctima de la trata de seres humanos;
- está encarcelado, o los padres lo están, y la comunicación con estos pondría al estudiante en riesgo, o
- desconoce el paradero de sus padres y no puede comunicarse con ellos.

Si las circunstancias del estudiante no le permiten tener lugar seguro y estable donde vivir, se le puede considerar un joven sin hogar. Por eso, conviene revisar la respuesta a la pregunta 6 sobre los jóvenes no acompañados y sin hogar.

8 Solicitar préstamo sin subsidio del Direct Loan Program

► Vea «¿Hay preguntas que puedo omitir?», en la página 4.

¿Se niegan los padres del estudiante proporcionar su información, y el estudiante carece de circunstancias extraordinarias, como las que se exponen en la pregunta 7, que le impidan comunicarse con sus padres u obtener su información? Sí No

Si la respuesta es «Sí», la oficina de asistencia económica de la institución educativa del estudiante determinará el derecho de este a obtener un préstamo sin subsidio del interés del Direct Loan Program **solamente**. Si se le aprueba al estudiante esta opción, no podrá recibir otros tipos de préstamos educativos federales (incluidos los con subsidio del Direct Loan Program), becas federales, 32 puestos del Programa Federal de Estudio y Trabajo.

20 Declaración de impuestos 2022: estudiante [continuación]

► **Convierta todas las unidades monetarias a dólares estadounidenses. Si la respuesta es cero o la pregunta no corresponde a la situación del estudiante, introduzca un cero. Si la cantidad es negativa, rellene por completo el círculo (⊖) ubicado antes de las casillas de respuesta.**

Ingreso del trabajo

\$

El renglón 1z del Formulario 1040 (o 1040-NR) del IRS más la suma de los renglones 3 y 6 del Anexo 1

Ingreso por intereses exento de impuestos

\$

Formulario 1040 del IRS: renglón 2a

Parte no tributable de distribuciones de cuentas personales de jubilación

\$

Formulario 1040 del IRS: renglón 4a menos 4b

Reinversión de cuentas personales de jubilación en otra cuenta personal de jubilación o plan calificado

\$

Parte no tributable de distribuciones de pensiones de jubilación

\$

Formulario 1040 del IRS: renglón 5a menos 5b

Reinversión de pensiones de jubilación en una cuenta personal de jubilación u otro plan calificado

\$

Ingreso bruto ajustado

⊖ \$

Formulario 1040 (o 1040-NR) del IRS: renglón 11

Impuesto pagado sobre los ingresos

\$

Renglón 22 del Formulario 1040 del IRS menos renglón 2 del Anexo 2. Si la cantidad es negativa, introduzca un cero.

¿Recibió el estudiante el crédito por ingreso del trabajo (EIC)?

Formulario 1040 del IRS: renglón 27

Sí No No sé

Aportaciones deducibles a cuentas de jubilación, ya sean personales (IRA) o para empleados por cuenta propia (SEP, SIMPLE y planes calificados)

\$

Anexo 1 del Formulario 1040 del IRS: suma de los renglones 16 y 20

Créditos tributarios por gastos educativos (American Opportunity y Lifetime Learning)

\$

Anexo 3 del Formulario 1040 del IRS: renglón 3

Para el 2022, ¿presentó el estudiante el Anexo A, B, D, E, F o H con el Formulario 1040 del IRS?

Sí No No sé

[Vea la página 22.]

Ganancia o pérdida neta según el Anexo C del Formulario 1040 del IRS

⊖ \$

Anexo C del Formulario 1040 del IRS: renglón 31

Monto de becas de estudios superiores o subsidios de AmeriCorps declarados al IRS como ingresos

\$

El estudiante pagó impuestos sobre estas becas o subsidios. En general, se aplica a los que renuevan el formulario FAFSA y no a los que solicitan ayuda por primera vez. Si el estudiante está casado, incluya el monto que informó su cónyuge.

Exclusión de ingresos salariales obtenidos en el extranjero

⊖ \$

Anexo 1 del Formulario 1040 del IRS: renglón 8d

21 Manutención anual recibida a favor de hijos menores

► Vea «¿Hay preguntas que puedo omitir?», en la página 4.

Introduzca el total de la manutención recibida por el estudiante a favor de hijos menores en el último año natural completo. Si la respuesta a la pregunta 3 fue «Casado» o «Casado de nuevo», introduzca el monto conjunto que recibieron el estudiante y su cónyuge. Si la respuesta es cero o la pregunta no corresponde a la situación del estudiante, introduzca un cero.

\$

22 Bienes: estudiante

[Vea la página 22.]

Si la respuesta a la pregunta 3 fue «Casado» o «Casado de nuevo», introduzca los montos conjuntos que tienen el estudiante y su cónyuge. Si la respuesta es cero o la pregunta no corresponde a la situación del estudiante, introduzca un cero.

Saldo actual de efectivo, ahorros y cuentas corrientes

\$

No incluya la ayuda estudiantil.

Valor neto actual de inversiones, incluidos los bienes raíces

\$

No incluya el domicilio habitual del estudiante. Valor neto es el valor económico de las inversiones menos las deudas asociadas con ellas.

Valor neto actual de negocios y fincas con fines de inversión

\$

Introduzca el valor neto de los negocios u operaciones agrícolas con fines de lucro del estudiante. Valor neto es el valor económico de los negocios o fincas menos las deudas asociadas con ellos.

► **Vea «¿Quién debe proporcionar información en el formulario FAFSA?», en la página 3, para determinar si el cónyuge del estudiante necesita llenar esta sección.**

Las preguntas 25 a 29 corresponden al **cónyuge del estudiante**. Deje en blanco todas las que no correspondan al cónyuge del estudiante.

25 Datos de identidad: cónyuge del estudiante

El nombre legal completo del cónyuge del estudiante, por ejemplo, tal como se escribe en su tarjeta de Seguro Social.

Nombre

Segundo nombre

Apellido

Sufijo (p. ej., Jr., hijo o II)

Fecha de nacimiento

 / /

MM / DD / AAAA

Número de Seguro Social

 - -

Si el cónyuge del estudiante no tiene un número de Seguro Social, introduzca un cero en cada casilla.

Número de identificación personal del contribuyente (ITIN)

 - -

Si el cónyuge del estudiante no tiene un número ITIN, deje este campo en blanco.

26 Datos de contacto: cónyuge del estudiante

[Vea la página 21.]

Número de teléfono móvil

 - -

Dirección de correo electrónico

Continúe en la próxima línea.

Dirección postal habitual

Continúe en la próxima línea.

Incluya el número de apartamento.

Ciudad

Estado

Código postal

 -

País

27 Cumplimiento tributario: cónyuge del estudiante

[Vea la página 22.]

► Vea «¿Hay preguntas que puedo omitir?», en la página 4.

Para el 2022, ¿presentó o presentará el cónyuge del estudiante el Formulario 1040 o 1040-NR del IRS?

Sí No

¿El cónyuge del estudiante (1) obtuvo ingresos en el extranjero en el 2022, (2) trabajó para una organización internacional en el 2022 sin estar obligado a incluir los ingresos en ninguna declaración de impuestos o (3) presentó para el 2022 una declaración de impuestos de Puerto Rico u otro territorio de EE. UU.?

Sí No

Las organizaciones internacionales incluyen, por ejemplo, las Naciones Unidas, el Banco Mundial y el Fondo Monetario Internacional.

► Si la respuesta a las dos preguntas anteriores es «No», puede omitirse la pregunta 28.

► Vea «¿Hay preguntas que puedo omitir?», en la página 4.

Estado civil para efectos de la declaración de impuestos

- Soltero
 Cabeza de familia
 Casado: presentación conjunta
 Casado: presentación por separado
 Cónyuge sobreviviente calificado

► **Convierta todas las unidades monetarias a dólares estadounidenses. Si la respuesta es cero o la pregunta no corresponde a la situación del cónyuge del estudiante, introduzca un cero. Si la cantidad es negativa, rellene por completo el círculo (⊖) ubicado antes de las casillas de respuesta.**

Ingreso del trabajo

\$

El renglón 1z del Formulario 1040 (o 1040-NR) del IRS más la suma de los renglones 3 y 6 del Anexo 1

Ingreso por intereses exento de impuestos

\$

Formulario 1040 del IRS: renglón 2a

Parte no tributable de distribuciones de cuentas personales de jubilación

\$

Formulario 1040 del IRS: renglón 4a menos 4b

Reinversión de cuentas personales de jubilación en otra cuenta personal de jubilación o plan calificado

\$

Parte no tributable de distribuciones de pensiones de jubilación

\$

Formulario 1040 del IRS: renglón 5a menos 5b

Reinversión de pensiones de jubilación en una cuenta personal de jubilación u otro plan calificado

\$

Ingreso bruto ajustado

⊖ \$

Formulario 1040 (o 1040-NR) del IRS: renglón 11

Impuesto pagado sobre los ingresos

\$

Renglón 22 del Formulario 1040 del IRS menos renglón 2 del Anexo 2. Si la cantidad es negativa, introduzca un cero.

Aportaciones deducibles a cuentas de jubilación, ya sean personales (IRA) o para empleados por cuenta propia (SEP, SIMPLE y planes calificados)

\$

Anexo 1 del Formulario 1040 del IRS: suma de los renglones 16 y 20

Créditos tributarios por gastos educativos (American Opportunity y Lifetime Learning)

\$

Anexo 3 del Formulario 1040 del IRS: renglón 3

Para el 2022, ¿presentó el cónyuge del estudiante el Anexo A, B, D, E, F o H con el Formulario 1040 del IRS?

- Sí
 No
 No sé

Ganancia o pérdida neta del Anexo C del Formulario 1040 del IRS

⊖ \$

Anexo C del Formulario 1040 del IRS: renglón 31

Exclusión de ingresos salariales obtenidos en el extranjero

⊖ \$

Anexo 1 del Formulario 1040 del IRS: renglón 8d

29 Consentimiento, autorización y firma: cónyuge del estudiante

► Vea «¿Hay preguntas que puedo omitir?», en la página 4.

Consulte las condiciones en la página 6. Al rellenar el círculo de abajo y firmar este formulario, usted (el cónyuge del estudiante) acepta las condiciones expuestas en la página 6. Si usted no otorga su autorización rellenando el círculo de abajo y firmando en la casilla correspondiente, el estudiante no podrá recibir ayuda federal para sus estudios.

- Autorización para el traspaso de información tributaria federal desde el Servicio de Impuestos Internos (IRS)

Firma del cónyuge del estudiante

Fecha de firma

/ /

MM / DD / AAAA



► **Vea «¿Quién debe proporcionar información en el formulario FAFSA?», en la página 3, para determinar si el padre o madre del estudiante necesita llenar esta sección.**

Las preguntas 30 a 41 corresponden al **padre o madre del estudiante**. Deje en blanco todas las que no correspondan al padre o madre.

30 Datos de identidad: padre o madre

El nombre legal completo del padre o madre, por ejemplo, tal como se escribe en su tarjeta de Seguro Social.

Nombre

Segundo nombre

Apellido

Sufijo (p. ej., Jr., hijo o II)

Fecha de nacimiento / /
MM / DD / AAAA

Número de Seguro Social - -

Si el padre o madre no tiene un número de Seguro Social, introduzca un cero en cada casilla.

Número de identificación personal del contribuyente (ITIN) - -

Si el padre o madre no tiene un número ITIN, deje este campo en blanco.

31 Datos de contacto: padre o madre

[Vea la página 21.]

Número de teléfono móvil - -

Dirección de correo electrónico
 Continúe en la próxima línea.

Dirección postal habitual
 Continúe en la próxima línea.

Incluya el número de apartamento.

Ciudad

Estado

Código postal -

País

32 Estado civil actual: padre o madre

[Vea la página 21.]

- Soltero (nunca casado)
 Ambos padres legales conviven en pareja sin casarse
 Casado (no separado)
 Casado de nuevo
 Separado
 Divorciado
 Viudo

33 Estado donde se reside: padre o madre

Estado

Fecha en que el padre o madre se hizo residente /
MM / AAAA

34 Tamaño del hogar

¿Cuántas personas integran el hogar del padre o madre?

Incluya al padre o madre (y su cónyuge o pareja), los hijos que tiene a su cargo (incluso si estos viven aparte por motivos de estudios superiores) y otras personas si viven con el padre o madre ahora. Incluya a estos hijos y otras personas solo si el padre o madre les dará más de la mitad del sustento entre el 1 de julio del 2024 y el 30 de junio del 2025.

35 Personas que cursarán estudios superiores

¿Cuántas personas del hogar del padre o madre cursarán estudios superiores entre el 1 de julio del 2024 y el 30 de junio del 2025?

No incluya al padre o madre.

36 Asistencia recibida de programas federales

[Vea la página 22.]

En cualquier momento en el 2022 o 2023, ¿recibió el padre o madre (o alguien de su hogar) asistencia de alguno de los siguientes programas federales? Elija todos los que correspondan.

- | | | |
|---|--|---|
| <input type="checkbox"/> Crédito por ingreso del trabajo (EIC) | <input type="checkbox"/> Crédito reembolsable por cobertura de un plan de seguro médico calificado | <input type="checkbox"/> Programa de Ayuda Temporal para Familias Necesitadas (TANF) |
| <input type="checkbox"/> Asistencia federal de vivienda | <input type="checkbox"/> Programa de Asistencia de Nutrición Suplementaria (SNAP) | <input type="checkbox"/> Programa Especial de Nutrición Suplementaria para Mujeres, Bebés y Niños (WIC) |
| <input type="checkbox"/> Programa de almuerzos escolares gratuitos o de precio reducido | <input type="checkbox"/> Programa de Ingreso Suplementario de Seguridad (SSI) | <input type="checkbox"/> No corresponde ninguno de los anteriores. |
| <input type="checkbox"/> Medicaid | | |

37 Cumplimiento tributario: padre o madre

[Vea la página 22.]

Para el 2022, ¿presentó o presentará el padre o madre el Formulario 1040 o 1040-NR del IRS? Sí No

Si la respuesta es «No», indique cuál de las siguientes situaciones corresponde al padre o madre para el 2022:

► Si se elige alguna de las opciones en la segunda columna de abajo y no está casado el padre o madre, pueden omitirse las preguntas 38 a 40.

- | | |
|--|--|
| <input type="radio"/> El padre o madre presentó o presentará una declaración de impuestos de Puerto Rico u otro territorio de EE. UU. | <input type="radio"/> El padre o madre, aunque obtuvo ingresos en EE. UU., no presentó ni presentará una declaración de impuestos federales porque el monto de los ingresos no llegó al umbral en que se hace obligatorio la presentación de una declaración de impuestos. |
| <input type="radio"/> El padre o madre presentó o presentará una declaración de impuestos extranjera. | <input type="radio"/> El padre o madre no presentó ni presentará una declaración de impuestos de EE. UU. por razones que no sean los bajos ingresos. |
| <input type="radio"/> O bien el padre o madre obtuvo ingresos en el extranjero y, aun así, no presentó ni presentará una declaración de impuestos extranjera o bien trabajó en una organización internacional sin estar obligado a incluir los ingresos en ninguna declaración de impuestos.
<i>Las organizaciones internacionales incluyen, por ejemplo, las Naciones Unidas, el Banco Mundial y el Fondo Monetario Internacional.</i> | <input type="radio"/> El padre o madre no presentó ni presentará ninguna declaración de impuestos porque no obtuvo ningunos ingresos. |

Para el 2022, ¿presentó o presentará el padre o madre una declaración conjunta con su cónyuge actual? Sí No

38 Declaración de impuestos 2022: padre o madre

— [Si el padre o madre ha tenido un cónyuge en cualquier momento en el 2022 o después, vea la página 22.]

Estado civil para efectos de la declaración de impuestos

- Soltero Cabeza de familia Casado: presentación conjunta Casado: presentación por separado Cónyuge sobreviviente calificado

► Convierta todas las unidades monetarias a dólares estadounidenses. Si la respuesta es cero o la pregunta no corresponde a la situación del padre o madre, introduzca un cero. Si la cantidad es negativa, rellene por completo el círculo (⊖) ubicado antes de las casillas de respuesta.

Ingreso del trabajo

\$

El renglón 1z del Formulario 1040 (o 1040-NR) del IRS más la suma de los renglones 3 y 6 del Anexo 1

Ingreso por intereses exento de impuestos

\$

Formulario 1040 del IRS: renglón 2a

Parte no tributable de distribuciones de cuentas personales de jubilación

\$

Formulario 1040 del IRS: renglón 4a menos 4b

Reinversión de cuentas personales de jubilación en otra cuenta personal de jubilación o plan calificado

\$



38 Declaración de impuestos 2022: padre o madre [continuación]

Parte no tributable de distribuciones de pensiones de jubilación

\$

Formulario 1040 del IRS: renglón 5a menos 5b

Reinversión de pensiones de jubilación en una cuenta personal de jubilación u otro plan calificado

\$

Ingreso bruto ajustado

⊖ \$

Formulario 1040 (o 1040-NR) del IRS: renglón 11

Impuesto pagado sobre los ingresos

\$

Renglón 22 del Formulario 1040 del IRS menos renglón 2 del Anexo 2. Si la cantidad es negativa, introduzca un cero.

¿Recibió el padre o madre el crédito por ingreso del trabajo (EIC)?

Formulario 1040 del IRS: renglón 27

Sí No No sé

Aportaciones deducibles a cuentas de jubilación, ya sean personales (IRA) o para empleados por cuenta propia (SEP, SIMPLE y planes calificados)

\$

Anexo 1 del Formulario 1040 del IRS: suma de los renglones 16 y 20

Créditos tributarios por gastos educativos (American Opportunity y Lifetime Learning)

\$

Anexo 3 del Formulario 1040 del IRS: renglón 3

Para el 2022, ¿presentó el padre o madre el Anexo A, B, D, E, F o H con el Formulario 1040 del IRS?

Sí No No sé

[Vea la página 22.]

Ganancia o pérdida neta del Anexo C del Formulario 1040 del IRS

⊖ \$

Anexo C del Formulario 1040 del IRS: renglón 31

Monto de becas de estudios superiores o subsidios de AmeriCorps declarados al IRS como ingresos

\$

El padre o madre pagó impuestos sobre estas becas o subsidios. En general, se aplica solo a los que renuevan el formulario FAFSA y no a los que solicitan ayuda por primera vez. Si está casado, incluya el monto que informó su cónyuge.

Exclusión de ingresos salariales obtenidos en el extranjero

⊖ \$

Anexo 1 del Formulario 1040 del IRS: renglón 8d

39 Manutención anual recibida a favor de hijos menores

Introduzca el total de la manutención recibida por el padre o madre a favor de hijos menores en el último año natural completo. Si la respuesta a la pregunta 32 fue «Casado», «Casado de nuevo» o «Ambos padres legales conviven en pareja sin casarse», introduzca los montos conjuntos que recibieron el padre o madre y su cónyuge. Si la respuesta es cero o la pregunta no corresponde a la situación del padre o madre, introduzca un cero.

\$

40 Bienes: padre o madre

[Vea la página 22.]

Si la respuesta a la pregunta 32 fue «Casado», «Casado de nuevo» o «Ambos padres legales conviven en pareja sin casarse», introduzca los montos conjuntos que tienen el padre o madre y su cónyuge. Si la respuesta es cero o la pregunta no corresponde a la situación del padre o madre, introduzca un cero.

Saldo actual de efectivo, ahorros y cuentas corrientes

\$

No incluya la ayuda estudiantil.

Valor neto actual de inversiones, incluidos los bienes raíces

\$

No incluya el domicilio habitual del padre o madre. Valor neto es el valor económico de las inversiones menos las deudas asociadas con ellas.

Valor neto actual de negocios y fincas con fines de inversión

\$

Introduzca el valor neto de los negocios u operaciones agrícolas con fines de lucro del padre o madre. Valor neto es el valor económico de los negocios o fincas menos las deudas asociadas con ellos.

41 Consentimiento, autorización y firma: padre o madre

[Vea la página 6.]

Consulte las condiciones en la página 6. Al rellenar el círculo de abajo y firmar el presente formulario, usted (el padre o madre) acepta las condiciones expuestas en la página 6. Si usted no otorga su autorización rellenando el círculo de abajo y firmando en la casilla correspondiente, el estudiante no podrá recibir ayuda federal para sus estudios.

Autorización para el traspaso de información tributaria federal desde el Servicio de Impuestos Internos (IRS)

Firma del padre o madre

Fecha de firma

/ /

MM / DD / AAAA

► **No llene esta sección si usted no es uno de los padres o padrastos legales del estudiante. Vea «¿Quién debe proporcionar información en el formulario FAFSA?», en la página 3, para determinar si el cónyuge o pareja del padre o madre necesita llenar esta sección.**

Las preguntas 42 a 46 corresponden al **cónyuge o pareja del padre o madre**. Deje en blanco todas las que no le correspondan.

42 Datos de identidad: cónyuge o pareja del padre o madre

El nombre legal completo del cónyuge o pareja del padre o madre, por ejemplo, tal como se escribe en su tarjeta de Seguro Social.

Nombre

Segundo nombre

Apellido

Sufijo (p. ej., Jr., hijo o II)

Fecha de nacimiento

 / /

MM / DD / AAAA

Número de Seguro Social

 - -

Si el cónyuge o pareja del padre o madre no tiene un número de Seguro Social, introduzca un cero en cada casilla.

Número de identificación personal del contribuyente (ITIN)

 - -

Si el cónyuge o pareja del padre o madre no tiene un número ITIN, deje este campo en blanco.

43 Datos de contacto: cónyuge o pareja del padre o madre

[Vea la página 21.]

Número de teléfono móvil

 - -

Dirección de correo electrónico

Continúe en la próxima línea.

Dirección postal habitual

Continúe en la próxima línea.

Incluya el número de apartamento.

Ciudad

Estado

Código postal

 -

País

44 Cumplimiento tributario: cónyuge o pareja del padre o madre

[Vea la página 22.]

► Vea «¿Hay preguntas que puedo omitir?», en la página 4.

Para el 2022, ¿presentó o presentará el cónyuge o pareja del padre o madre el Formulario 1040 o 1040-NR del IRS? Sí No

Si la respuesta es «No», indique cuál de las siguientes situaciones corresponde al cónyuge o pareja del padre o madre para el 2022:

► Si se elige alguna de las opciones en la segunda columna de abajo, puede omitirse la pregunta 45.

- El cónyuge o pareja del padre o madre presentó o presentará una declaración de impuestos de Puerto Rico u otro territorio de EE. UU.
- El cónyuge o pareja del padre o madre presentó o presentará una declaración de impuestos extranjera.
- O bien el cónyuge o pareja del padre o madre obtuvo ingresos en el extranjero y, aun así, no presentó ni presentará una declaración de impuestos extranjera o bien trabajó en una organización internacional sin estar obligado a incluir los ingresos en ninguna declaración de impuestos. Las organizaciones internacionales incluyen, por ejemplo, las Naciones Unidas, el Banco Mundial y el Fondo Monetario Internacional.
- El cónyuge o pareja del padre o madre, aunque obtuvo ingresos en EE. UU., no presentó ni presentará una declaración de impuestos de EE. UU. porque el monto de los ingresos no llegó al umbral en que se hace obligatorio la presentación de una declaración de impuestos.
- El cónyuge o pareja del padre o madre no presentó ni presentará una declaración de impuestos de EE. UU. por razones que no sean los bajos ingresos.
- El cónyuge o pareja del padre o madre no presentó ni presentará ninguna declaración de impuestos porque no obtuvo ningunos ingresos.

45 Declaración de impuestos 2022: cónyuge o pareja del padre o madre

[Vea la página 22.]

► Vea «¿Hay preguntas que puedo omitir?», en la página 4.

Estado civil para efectos de la declaración de impuestos

- Soltero
 Cabeza de familia
 Casado: presentación conjunta
 Casado: presentación por separado
 Cónyuge sobreviviente calificado

► **Convierta todas las unidades monetarias a dólares estadounidenses. Si la respuesta es cero o la pregunta no corresponde a la situación del cónyuge o pareja del padre o madre, introduzca un cero. Si la cantidad es negativa, rellene por completo el círculo (⊖) ubicado antes de las casillas de respuesta.**

Ingreso del trabajo

\$

El renglón 1z del Formulario 1040 (o 1040-NR) del IRS más la suma de los renglones 3 y 6 del Anexo 1

Ingreso por intereses exento de impuestos

\$

Formulario 1040 del IRS: renglón 2a

Parte no tributable de distribuciones de cuentas personales de jubilación

\$

Formulario 1040 del IRS: renglón 4a menos 4b

Reinversión de cuentas personales de jubilación en otra cuenta personal de jubilación o plan calificado

\$

Parte no tributable de distribuciones de pensiones de jubilación

\$

Formulario 1040 del IRS: renglón 5a menos 5b

Reinversión de pensiones de jubilación en una cuenta personal de jubilación u otro plan calificado

\$

Ingreso bruto ajustado

⊖ \$

Formulario 1040 (o 1040-NR) del IRS: renglón 11

Impuesto pagado sobre los ingresos

\$

Renglón 22 del Formulario 1040 del IRS menos renglón 2 del Anexo 2. Si la cantidad es negativa, introduzca un cero.

Aportaciones deducibles a cuentas de jubilación, ya sean personales (IRA) o para empleados por cuenta propia (SEP, SIMPLE y planes calificados)

\$

Anexo 1 del Formulario 1040 del IRS: suma de los renglones 16 y 20

Créditos tributarios por gastos educativos (American Opportunity y Lifetime Learning)

\$

Anexo 3 del Formulario 1040 del IRS: renglón 3

Para el 2022, ¿presentó el cónyuge o pareja del padre o madre el Anexo A, B, D, E, F o H con el Formulario 1040 del IRS?

- Sí
 No
 No sé

Ganancia o pérdida neta del Anexo C del Formulario 1040 del IRS

⊖ \$

Anexo C del Formulario 1040 del IRS: renglón 31

Exclusión de ingresos salariales obtenidos en el extranjero

⊖ \$

Anexo 1 del Formulario 1040 del IRS: renglón 8d

46 Consentimiento, autorización y firma: cónyuge o pareja del padre o madre

[Vea la página 6.]

► Vea «¿Hay preguntas que puedo omitir?», en la página 4.

Consulte las condiciones en la página 6. Al rellenar el círculo de abajo y firmar el presente formulario, usted (el cónyuge o pareja del padre o madre) acepta las condiciones expuestas en la página 6. Si usted no otorga su autorización rellenando el círculo de abajo y firmando en la casilla correspondiente, el estudiante no podrá recibir ayuda federal para sus estudios.

Autorización para el traspaso de información tributaria federal desde el Servicio de Impuestos Internos (IRS)

Firma del cónyuge o pareja del padre o madre

Fecha de firma

/ /

MM / DD / AAAA

► **Vea «¿Quién debe proporcionar información en el formulario FAFSA?», en la página 3, para determinar si un preparador necesita llenar esta sección. Están prohibidos los preparadores remunerados.**

Las preguntas 47 a 49 corresponden al **preparador**. Deje en blanco todas las que no correspondan al preparador.

47 Datos de identidad: preparador

Nombre

Apellido

Número de Seguro Social

 - -

Número de identificación patronal

 -

48 Datos de contacto: preparador

Afiliación / Organización

Dirección postal habitual

Continúe en la próxima línea.

Incluya el número de apartamento.

Ciudad

Estado

Código postal

 -

49 Firma: preparador

[Vea la página 6.]

Consulte las condiciones en la página 6. Al firmar este formulario, usted (el preparador) acepta las condiciones expuestas en la página 6.

Firma del preparador

Fecha de firma

 / /


MM / DD / AAAA

Envíe el formulario FAFSA® 

Saque fotocopia de las páginas 7 a 20 para su archivo y luego envíe por correo las páginas originales a:

Federal Student Aid Programs, P.O. Box 70204, London, KY 40742-0204

Se requiere franqueo adicional.

Para uso exclusivo de la institución educativa 

D/O

Código federal

Firma del administrador de ayuda económica

Para uso exclusivo del personal de entrada de datos 

*

@

D

C

Datos de identidad: pregunta 1

Escriba su número de Seguro Social tal cual aparece en su tarjeta de Seguro Social. Atención estudiantes que residen en los estados libres asociados (República de Palaos, República de las Islas Marshall o los Estados Federados de Micronesia): Si el estudiante es solicitante nuevo, escriba «000» 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. Si al estudiante se le asignó un número de identificación que empieza con «666» cuando presentó un formulario FAFSA anteriormente, introduzca ese número en el campo que corresponde al número de Seguro Social.

Datos de contacto: preguntas 2, 26, 31 y 43

Utilizaremos su dirección de correo electrónico para comunicarnos con usted electrónicamente. Por ejemplo, cuando se dé trámite al presente formulario FAFSA, se les notificará al estudiante y al padre o madre por correo electrónico. Su dirección electrónica también se pondrá a disposición de su estado y de las instituciones educativas señaladas en el formulario FAFSA, para que puedan comunicarse con usted.

Si usted se encuentra sin hogar o no tiene dirección fija, puede introducir una dirección donde pueda recibir correo de forma confiable. Si logra obtener una dirección fija durante el año académico, le recomendamos que actualice su dirección en su formulario FAFSA. Códigos de país frecuentemente utilizados: US (Estados Unidos), CA (Canadá) y MX (México). En el caso de los territorios de EE. UU., utilice el correspondiente código de estado como el código de país (por ejemplo, use PR para Puerto Rico).

Estado civil actual: preguntas 3 y 32

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

Atención padres: No se debe incluir a ninguna persona que no esté casada con el padre o madre del estudiante y que no sea uno de sus padres legales. Para obtener orientación, llame al 1-800-433-3243.

Si los padres legales del estudiante:

- están casados, elija «Casado» o «Casado en nuevas nupcias».
- no están casados el uno con el otro y conviven en pareja, elija «Ambos padres legales conviven en pareja sin casarse».
- están divorciados y viven en el mismo domicilio, elija «Ambos padres legales conviven en pareja sin casarse».
- están separados pero viven en el mismo domicilio, elija «Casado», y no «Divorciado» o «Separado».

Circunstancias personales: pregunta 5

Servicio activo: Elija la casilla si presta servicio activo actualmente en las fuerzas armadas de EE. UU., o está alistado en la Guardia Nacional o la Reserva y presta servicio activo para fines ajenos al entrenamiento o al desempeño de funciones en el interior de EE. UU. No elija la casilla si está alistado en la Guardia Nacional o la Reserva y presta servicio activo para fines de entrenamiento o de desempeño de funciones en el interior de EE. UU.

Veterano (o ex combatiente): Elija la casilla (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 deshonrosos. También elija la casilla si usted no es veterano ahora pero lo será para el 30 de junio de 2025.

No elija la casilla (que usted no es veterano) si: (1) presta servicio actualmente en las fuerzas armadas de EE. UU. y seguirá haciéndolo al menos hasta el 30 de junio del 2025; (2) nunca ha prestado servicio activo (ni ha recibido entrenamiento básico) en las fuerzas armadas de EE. UU.; (3) 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; (4) 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 (5) ha prestado servicio activo en las fuerzas armadas de EE. UU. pero fue dado de baja por motivos deshonrosos.

El término «servicio activo para fines de entrenamiento» significa: (A) el servicio a tiempo completo en las fuerzas armadas prestado por integrantes de la Reserva para fines de entrenamiento; (B) el servicio a tiempo completo prestado para fines de entrenamiento como oficial del Cuerpo de Reserva del Servicio de Salud Pública (i) a partir del 29 de julio del 1945 o (ii) antes de esta fecha en circunstancias en las que se otorgue derecho a «prestaciones completas para militares» o (iii) en cualquier momento, para fines del capítulo 13 de esta ley; (C) en el caso de los integrantes de la Guardia Nacional del Ejército o la Guardia Nacional de la Fuerza Aérea de cualquiera de los estados, el servicio a tiempo completo prestado conforme a la sección 316 (servicio como instructores en campos de tiro para el capacitación de civiles en el uso de armas militares), 502 (ejercicios de entrenamiento y de campaña obligatorios), 503 (participación en ejercicios de campaña), 504 (escuelas de la Guardia Nacional y competencias de armas de fuego cortas) o 505 (escuelas y ejercicios de campaña del Ejército y la Fuerza Aérea) del título 32, o las correspondientes disposiciones de ley

anteriores; (D) servicio desempeñado por un integrante del Programa de Formación de Oficiales de la Reserva cuando tal servicio se ordene para fines de entrenamiento o un ejercicio de navegación conforme al capítulo 103 del título 10 durante un periodo de no menos de cuatro semanas y que el integrante deberá realizar antes de que se le nombre oficial y (E) tránsito autorizado hasta o desde el lugar de desempeño del servicio. El término no incluye el servicio prestado por integrantes temporales de la Reserva del Servicio de Guardacostas.

El término «servicio no activo para fines de entrenamiento» significa: (A) servicio (que no sea a tiempo completo) prescrito para reservistas (incluidos los oficiales del Cuerpo de Reserva del Servicio de Salud Pública) por el secretario pertinente en virtud de la sección 206 del título 37 o cualquier otra disposición de ley; (B) otros deberes especiales autorizados para reservistas (incluidos los oficiales del Cuerpo de Reserva del Servicio de Salud Pública) por una autoridad designada por el secretario pertinente y desempeñados por ellos voluntariamente en relación con el entrenamiento prescrito o con las actividades de mantenimiento de las unidades a las que están adscritos, y (C) entrenamiento (que no se realice durante el servicio activo), prescrito conforme al capítulo 103 del título 10, realizado por un integrante del Programa de Formación de Oficiales de la Reserva o por una persona que solicita su integración (según definida en la sección 8140[g] del título 5) en el programa. Huérfano: Elija la casilla si, en cualquier momento desde que usted cumplió 13 años, no estaba vivo ninguno de sus padres, incluso si ahora es adoptado.

Menor de edad bajo tutela de los Tribunales: Elija la casilla si, en cualquier momento desde que cumplió 13 años, 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.

Cuidado de crianza temporal: Elija la casilla si, en cualquier momento desde que cumplió 13 años, estaba bajo cuidado de crianza, incluso si no lo está actualmente. 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 pueden encontrarse en childwelfare.gov/nfcad.

Emancipación: Elija la casilla si puede aportar copia del dictamen judicial por el que se le considera a usted, al día de hoy, menor de edad emancipado. También elija la casilla si puede aportar copia del dictamen judicial por el que se le consideraba menor de edad emancipado justo antes de cumplir la mayoría de edad según determinada por el estado donde vivía. 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, no elija la casilla.

Tutela legal: 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.

Elija la casilla si puede aportar copia del dictamen judicial por el que actualmente se le considera bajo tutela legal. También elija la casilla si puede aportar copia del dictamen judicial por el que se le consideraba bajo tutela legal justo antes de cumplir la mayoría de edad según determinada por el estado donde vivía. 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, no elija la casilla. También deje la casilla en blanco, 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»).

Si usted cumple con cualquiera de estas condiciones, la oficina de asistencia económica de la institución educativa puede pedirle pruebas de que era menor de edad emancipado o estaba bajo cuidado de crianza temporal o bajo la tutela de los Tribunales.

Otras circunstancias: pregunta 6

«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 respondió «Sí» a la pregunta sobre el encontrarse no acompañado y sin hogar (o el encontrarse no acompañado, mantenerse con recursos propios y estar en riesgo de quedarse sin hogar) en cualquier momento a partir del 1 de julio del 2023, elija la casilla correspondiente si recibió una determinación a tal efecto. (La oficina de asistencia económica de la institución en la que tiene previsto estudiar puede pedirle que aporte copia de la determinación.) Si respondió «Sí» pero no recibió ninguna determinación de las personas enumeradas, elija «No corresponde ninguno de los anteriores» y comuníquese con la oficina de asistencia económica de la institución educativa. Esta oficina puede determinar que usted es una persona «sin casa ni hogar» y, por eso, que no está en la obligación de proporcionar la información de los padres.

Ciudadanía: pregunta 13

45 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 (A-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 con una tarjeta verde condicional (I-551C); (3) tiene constancia (I-94) del registro de su llegada o salida (emitida por el Departamento de Seguridad Interna) 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, expedida por el Departamento de Salud y Servicios Humanos, que indique la clasificación «Víctima de la trata 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 F1 o F2, de la visa de visitante por intercambio tipo J1 o J2, o de la visa serie G (relativa a organizaciones internacionales), elija «Ni ciudadano de EE. UU. ni extranjero con derecho a participar». 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.

Padre o madre fallecido en cumplimiento del deber: pregunta 16

En general, los agentes de seguridad pública incluyen los siguientes:

- Agente del orden público, bombero o capellán
- Empleado de la Agencia Federal para el Manejo de Emergencias (FEMA)
- Empleado de una agencia de emergencias o protección civil
- Integrante de un escuadrón de rescate o equipo de ambulancia
- Otros según definidos en la Ley Integral de Control de la Delincuencia y Calles Seguras de 1968

Estudios secundarios: pregunta 17

Certificados de equivalencia reconocidos por el estado:

- GED®: *General Educational Development Test* (examen de formación educativa general)
- HiSET®: *High School Equivalency Test* (examen de equivalencia de secundaria)
- TASC™: *Test Assessing Secondary Completion* (examen de finalización de estudios secundarios)

Asistencia recibida de programas federales: preguntas 18 y 36

Conteste esta pregunta tomando en cuenta lo recibido por usted, su cónyuge o cualquier otra persona de su familia. 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 del programa, puede llamar al 1-800-433-3243.

Cumplimiento tributario: preguntas 19, 27, 37 y 44

Los territorios de EE. UU. incluyen Puerto Rico, Guam, Samoa Estadounidense, las Islas Vírgenes de EE. UU. y las Islas Marianas del Norte.

Para obtener más información sobre los umbrales de declaración de impuestos establecidos por el IRS, consulte la Publicación 17 del IRS.

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. 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 de impuestos no estadounidense o se obtuvieron ingresos en el extranjero, visite StudentAid.gov/es/2425/help/non-us-tax-information para recibir orientación acerca de cómo contestar las preguntas sobre las partidas de la declaración.

Declaración de impuestos 2022: preguntas 20, 28, 38 y 45

Preguntas 20 (Estudiante) y 28 (Cónyuge del estudiante): Si el estudiante presentó una declaración conjunta con un cónyuge en el 2022 y está casado actualmente con esa persona, la información conjunta de los dos debe introducirse en la pregunta 20, y el cónyuge no debe contestar la pregunta 28.

Si el estudiante presentó una declaración conjunta con un cónyuge en el 2022 pero ya no está casado con esa persona, solo la información del estudiante debe introducirse en la pregunta 20, y ninguna de la información del excónyuge debe introducirse en la pregunta 20 o 28.

Si el estudiante no presentó una declaración conjunta con un cónyuge en el 2022 y está casado actualmente, solo la información del estudiante debe introducirse en la pregunta 20, y el cónyuge debe contestar la pregunta 28 dando su propia información.

Preguntas 38 (Padre o madre) y 45 (Cónyuge o pareja del padre o madre): Si el padre o madre presentó una declaración conjunta con un cónyuge o pareja en el 2022 y está casado o convive actualmente con esa persona, la información conjunta de los dos debe introducirse en la pregunta 38, y el cónyuge o pareja no debe contestar la pregunta 45.

Si el padre o madre presentó una declaración conjunta con un cónyuge o pareja en el 2022 pero ya no está casado o convive con esa persona, solo la información del padre o madre debe introducirse en la pregunta 38, y ninguna de la información del excónyuge o expareja debe introducirse en la pregunta 38 o 45.

Si el padre o madre no presentó una declaración conjunta con un cónyuge o pareja en el

2022 y está casado o convive actualmente con una pareja, solo la información del padre o madre debe introducirse en la pregunta 38, y el cónyuge o pareja debe contestar la pregunta 45 dando su propia información.

También consulte «¿Quién debe proporcionar información en el formulario FAFSA?», en la página 3.

Becas de estudios superiores o subsidios de AmeriCorps declarados al IRS: 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.

Bienes: preguntas 22 y 40

«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, como las cuentas Coverdell, los planes de ahorro 529 para los estudios superiores y el valor de reembolso de planes de prepago de matrícula 529). Si es obligatorio proporcionar la información de los padres en el formulario FAFSA, los padres no deberán informar el valor de las cuentas de ahorro para la educación superior de sus otros hijos. Las cuentas autorizadas de beneficios educativos o de ahorro para la educación también deberán informarse como inversión de los padres si es obligatorio proporcionar la información de estos. Si no es obligatorio proporcionar la información de los padres en el formulario FAFSA, dichas cuentas deberán informarse como un bien del estudiante. Las cuentas UGMA y UTMA se consideran como bienes del estudiante y deberán informarse como tal en el formulario FAFSA, sin importar si es obligatorio o no proporcionar la información de los padres.

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 de 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 la pregunta anterior.

Las inversiones tampoco incluyen las cuentas UGMA y UTMA que el estudiante tenga en custodia pero no en propiedad ni el valor de las cuentas autorizadas de beneficios educativos o de ahorro para la educación que existan para el bien de los otros hijos de los padres (y no del estudiante).

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

Los negocios y fincas agrícolas con fines de inversión incluyen los negocios que usted posee (incluidos los negocios pequeños o familiares) o las fincas generadoras de ingresos que posee (incluido el valor razonable de mercado de los terrenos, edificios, ganado, cultivos sin cosechar y maquinaria utilizada con regularidad en actividades agrícolas o comerciales).

Los negocios y fincas agrícolas con fines de inversión no incluyen el valor de cultivos destinados exclusivamente al consumo del estudiante y su familia o del hogar en el que usted reside. Si la vivienda en la que usted reside también se ubica en la finca que posee, no incluya el valor neto de esa residencia principal al calcular el valor neto de todos los bienes de la finca. La residencia principal puede incluir la vivienda, construcciones y terrenos adyacentes a la vivienda que no se utilizan, se mantienen o se venden para fines de realizar actividades agrícolas o comerciales.

Instituciones de educación superior: pregunta 23

Indique las instituciones educativas que usted desea que reciban los datos del formulario FAFSA. Puede obtener los códigos en StudentAid.gov/afsa-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 3. 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

46StudentAid.gov/orden.

FAFSA

Submission Summary

July 1, 2024 – June 30, 2025

Federal Student Aid

An OFFICE of the U.S. DEPARTMENT of EDUCATION

Use this form to review and correct information on your 2024–25 *Free Application for Federal Student Aid* (FAFSA®) form. Or correct your FAFSA information online at fafsa.gov.

John William Smith Jr.
742 Evergreen Terrace
Springfield, OH 55555-5555
US

April 05, 2024
Data Release Number (DRN): 9755
Student Aid Index (SAI): 000000*C

Dear John William Smith Jr.,

Your FAFSA Submission Summary shows the information you submitted on your 2024–25 *Free Application for Federal Student Aid* (FAFSA) form, which was received on 04/01/2024 and processed on 04/05/2024. You can use this summary to check your application status and student aid eligibility (page 1); determine if you need to resolve any problems with your application (page 2); examine your federal student loan history (page 3); and review or correct the information you provided in your FAFSA form (pages 5–18). See correction instructions on page 2 and mailing instructions on page 18. For help with this summary, call 1-800-4-FED-AID (1-800-433-3243). If you need assistance in another language, visit StudentAid.gov/apply-for-aid/fafsa/filling-out/request-interpreter.

Application Status

Review the checked boxes.

- Your FAFSA appears to be complete. Review the data on pages 2–18 of your FAFSA Submission Summary and make corrections or updates if necessary. Any schools 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.
- Your FAFSA appears to be complete. Review the data on pages 2–18 of your FAFSA Submission Summary and make corrections or updates if necessary. Any schools 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

Colleges use your Student Aid Index (SAI) to determine how much financial aid you could receive if you attended 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). Your SAI may change due to verification or if you update or correct your FAFSA information.

Your financial aid package could also include other federal, state, or institutional aid. Your school's financial aid office will tell you the specific types and amounts of aid you can receive. For more information about the SAI and the types and sources of aid, go to StudentAid.gov.

The Internal Revenue Service (IRS) offers tax benefits to help you maximize your college savings or recover some of the money you spend on tuition or loan interest. For more information, visit StudentAid.gov/resources/tax-benefits.

Review the checked boxes.

- It appears you may be eligible for a Federal Pell Grant of up to \$9999, 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.
- There may be issues with your eligibility for federal student aid. Review the checklist on page 2 for instructions on how to resolve these issues.
- It appears you may be eligible for a Federal Pell Grant of up to \$9999, 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.



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Comments

Use the checklist below to make sure all 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 fafsa.gov, or by using this FAFSA Submission Summary. If you need additional help with this summary, contact your school's financial aid office or visit fafsa.gov and click the "Help" icon on the FAFSA home page. If your mailing address or email address changes, you can make the correction online or send in the correction on your FAFSA Submission Summary.
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You have more comments that were not printed here. For guidance, call 1-800-4-FED-AID (1-800-433-3243).

How to Correct Your Information

- The answer you provided is printed in bold. If you find a mistake, enter the correct answer in the field.
- To delete an answer, draw a line through your answer and through the empty field:

Use dark ink and write clearly. A computer will process this form; therefore:

- Print in BLOCK CAPITAL letters and only skip a box between words; for multi-line responses, wrap any incomplete words onto next line:
- Report dollar amounts such as \$12,356.41 without cents; if negative, completely fill the circle (⊖) before the answer box:
- Fill in both circle and square answer fields completely:
- For circle answer fields, choose only one response; for square answer fields, choose all that apply:

The edit icon (✎) means you must either correct your answer or, if the original answer is correct, rewrite it exactly in the field.

Write only in defined fields. Information written in blank spaces will not be processed.

Adjusted gross income \$ 53,821

⊖ \$

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Mobile phone number ~~878-456-7890~~

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Continue on next line.

⊖ \$

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Correct Incorrect



Special or Unusual Circumstances

If you or your family have experienced special or unusual circumstances that impact your ability to pay for school, you may be eligible for an adjustment on your FAFSA form. Examples of special circumstances may include: substantial loss of income, changes in assets, tuition expenses at an elementary or secondary school, or high unreimbursed medical expenses. Examples of unusual circumstances may include: human trafficking, refugee or asylee status, or parental abuse or abandonment. On a case-by-case basis, your school's financial aid administrator may determine that your situation justifies an adjustment to your FAFSA form. Contact your school's financial aid office to request a review of your circumstances.

Changes Made to Your FAFSA Information

The financial aid administrator at your college updated the following FAFSA fields to reflect your circumstances. We are sharing this information with you, but you cannot change it. If you have questions, contact your college's financial aid office.

Student	Parent	Parent Spouse or Partner
Tax return filing status: Qualifying surviving spouse	Tax return filing status: Qualifying surviving spouse	Tax return filing status: Qualifying surviving spouse
Income earned from work: \$ 99,999,999,999	Income earned from work: \$ 99,999,999,999	Income earned from work: \$ 99,999,999,999
Tax exempt interest income: \$ 99,999,999,999	Tax exempt interest income: \$ 99,999,999,999	Tax exempt interest income: \$ 99,999,999,999
Untaxed portions of IRA distributions: \$ 99,999,999,999	Untaxed portions of IRA distributions: \$ 99,999,999,999	Untaxed portions of IRA distributions: \$ 99,999,999,999
Untaxed portions of pensions: \$ 99,999,999,999	Untaxed portions of pensions: \$ 99,999,999,999	Untaxed portions of pensions: \$ 99,999,999,999
Adjusted gross income: \$ -999,999,999	Adjusted gross income: \$ -999,999,999	Adjusted gross income: \$ -999,999,999
Income tax paid: \$ 999,999,999	Income tax paid: \$ 999,999,999	Income tax paid: \$ 999,999,999
IRA deductions and SEP/other payments: \$ 99,999,999,999	IRA deductions and SEP/other payments: \$ 99,999,999,999	IRA deductions and SEP/other payments: \$ 99,999,999,999
Education credits: \$ 999,999,999	Education credits: \$ 999,999,999	Education credits: \$ 999,999,999
Filed a Schedule A, B, D, E, F, or H: Don't know	Filed a Schedule A, B, D, E, F, or H: Don't know	Filed a Schedule A, B, D, E, F, or H: Don't know
Net profit or loss from Schedule C: \$ -99,999,999,999	Net profit or loss from Schedule C: \$ -99,999,999,999	Net profit or loss from Schedule C: \$ -99,999,999,999

Federal Student Loan Summary

The table below shows the total amounts of federal (*Title IV*) student loans that you owe, as reported by your loan servicers. Confirm that these amounts are correct by signing in to StudentAid.gov and viewing the details for each loan. If you feel the amounts below are incorrect, or you have questions about a loan, contact the loan servicer indicated on StudentAid.gov. You can find general information about each loan type below at StudentAid.gov/loans.

The "Subsidized" and "Unsubsidized" amounts include those portions of any consolidation loans you have. If there is an amount listed for Federal Family Education Loan (FFEL) Program "Unallocated Consolidation Loans," 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	Total Principal Balance	Amount Pending Disbursement	
		Disbursement	Total
FFEL (Bank Loans) and/or Direct Loans			
Subsidized Loans	\$ 999,999	\$ 999,999	\$ 999,999
Unsubsidized Loans	\$ 999,999	\$ 999,999	\$ 999,999
Combined Loans	N/A	N/A	N/A
Unallocated Consolidated Loans	N/A	N/A	N/A
Federal Perkins Loans			
Total Outstanding Principal Balance	\$ 999,999	N/A	N/A
2024-25 Award Year Amount	N/A	N/A	N/A
TEACH Grants Converted to Direct Loans			
Unsubsidized Loans	\$ 999,999	N/A	\$ 5,000

Office of Management and Budget (OMB) Notice

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, write directly to the Federal Student Aid Information Center, P.O. Box 84, Washington, D.C. 20044. (Note: Do not return the completed form to this address.)

By answering question 23, and signing the FAFSA form, you give permission to the U.S. Department of Education to provide information from your application to the college(s) listed in that question. You also agree that such information is deemed to incorporate by reference the certification statement in the financial aid application. To learn more about the *Privacy Act* and how your information may be used, refer to page 4 of the paper FAFSA or the *Privacy Act* link on StudentAid.gov.

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.



Federal Tax Information (FTI) Consent and Approval

I consent to the disclosure of information about me, as described below, and further affirmatively approve of the receipt and use of my Federal tax information (FTI) and to the U.S. Department of Education's redisclosure of my FTI, as described below. By accepting within this summary, I consent to and affirmatively approve of, as applicable, the following:

1. The U.S. Department of Education may disclose my Social Security number (SSN)/Taxpayer Identification Number (TIN), last name, date of birth, unique identifier, the tax year for which FTI is required, and the date and timestamp of my approval for the use of my FTI in determining eligibility by ED for which approval is provided to the U.S. Department of the Treasury, Internal Revenue Service (IRS). I understand that in response to such a request from the U.S. Department of Education, the IRS shall then disclose my FTI to "authorized persons" (i.e., specifically designated officers and employees of the U.S. Department of Education and its contractors (as defined in 26 U.S.C. § 6103(l)(13)(E)) for the purpose of determining eligibility for, and the amount of, Federal student aid under a program authorized under subpart 1 of part A, part C, or part D of *title IV* of the *Higher Education Act of 1965*, as amended, for myself or an applicant for Federal student aid who has requested that I share my FTI on their *Free Application for Federal Student Aid (FAFSA®)* form.
2. Authorized persons at the U.S. Department of Education and its contractors (as defined in 26 U.S.C. § 6103(l)(13)(E)) may use my FTI for the purpose of determining the eligibility for, and amount of, Federal student aid under a program authorized under subpart 1 of part A, part C, or part D of *title IV* of the *Higher Education Act of 1965*, as amended, for myself or a FAFSA applicant who has requested that I share my FTI on the FAFSA form.
3. The U.S. Department of Education may redisclose my FTI received from the IRS pursuant to 26 U.S.C. § 6103(l)(13)(D)(iii) to the following entities solely for the use in the application, award, and administration of financial aid:
 - Institutions of higher education participating in the Federal student aid programs authorized under subpart 1 of part A, part C, or part D of *title IV* of the *Higher Education Act of 1965*, as amended;
 - State higher education agencies;
 - Scholarship organizations designated prior to December 19, 2019, by the Secretary of Education; and
 - Contractors of institutions of higher education and State higher education agencies to administer aspects of the institution's or State agency's activities for the application, award, and administration of such financial aid.
4. The U.S. Department of Education may redisclose my FTI to another FAFSA applicant's FAFSA form(s) for which I elect to participate. By accepting an invitation and affirmation to participate in another individual's FAFSA form, my FTI will be redisclosed to the additional application. I understand that I may decline an invitation to participate, which will prevent the transfer of my FTI to that FAFSA form.

By consenting and providing my affirmative approval, I further understand that:

1. My consent and affirmative approval are required, as a condition of my eligibility or the eligibility of a FAFSA applicant who has requested that I share my FTI on their FAFSA form, for Federal student aid under a program authorized under subpart 1 of part A, part C, or part D of *title IV* of the *Higher Education Act of 1965*, as amended, even if I did not file a U.S. Federal tax return.
2. I am providing my written consent for the redisclosure of my FTI by the U.S. Department of Education to include, but not limited to, institutions of higher education, State higher education agencies, designated scholarship organizations, their respective contractors and auditors, other family members participating in the FAFSA form, Office of Inspector General, under 26 U.S.C. § 6103(l)(13)(D), and with my further express written consent obtained by an institution of higher education, the redisclosure of FAFSA information pursuant to the terms and conditions of 20 U.S.C. § 1098h(c).
3. Any FTI received from the IRS at a later date shall supersede any manually entered financial or income information on the FAFSA form.
4. The U.S. Department of Education may request updated FTI from the IRS once my consent is provided. If FTI has changed (e.g., amended tax return filed with revised information), then eligibility for, and amounts of, Federal, State, and institutional financial aid may change.
5. If I do not consent to the redisclosure of my FTI to institutions of higher education, State higher education agencies, designated scholarship organizations, and their respective contractors, the U.S. Department of Education will be unable to calculate my eligibility for Federal student aid or the eligibility of a FAFSA applicant who has requested that I share my FTI on their FAFSA form.

Signatures

I consent and certify under penalty of perjury under the laws of the United States of America, that the information I provide on the FAFSA form is true and correct. I understand that any falsification of this statement is punishable under the provisions of 18 U.S.C. § 1001 by a fine, imprisonment of not more than five years, or both, and that the knowing and willful request for or acquisition of records pertaining to an individual under false pretenses is a criminal offense under the *Privacy Act of 1974*, subject to a fine of not more than \$5,000 fine (5 U.S.C. § 552(a)(i)(3)). By accepting and submitting my part of the FAFSA, my execution date of consent and approval will be logged in the U.S. Department of Education's Person Authentication Service (PAS) System of Record (18-11-12).

If you sign this form, you certify that you are the person identified. If you purposefully give false or misleading information, including applying as an independent student without meeting the unusual circumstances required to qualify for such a status, you may be subject to criminal penalties under 20 U.S.C. 1097, which may include a fine up to \$20,000, imprisonment, or both.

Student

By signing this application, YOU, THE STUDENT, certify that you:

- will use federal and/or state student financial aid only to pay the cost of attending an institution of higher education,
- are not in default on a federal student loan or have made satisfactory arrangements to repay it,
- do not owe money back on a federal student grant or have made satisfactory arrangements to repay it,
- will notify your school if you default on a federal student loan, and
- will not receive a Federal Pell Grant from more than one school for the same period of time.

Student, Student Spouse, Parent, Parent Spouse or Partner

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, and
- U.S. or foreign income tax forms that you filed or are required to file.

You also certify that you understand that the Secretary of Education has the authority to verify information reported on your application with the Internal Revenue Service and other federal agencies.



July 1, 2024 – June 30, 2025

Federal Student Aid

An OFFICE of the U.S. DEPARTMENT of EDUCATION

FAFSA

Submission Summary

OMB No. 1845-0001

Make changes on this paper FAFSA Submission Summary and mail it for processing, or make your changes electronically at fafsa.gov.

Student

Questions 1–24 apply to the **student**. Leave blank any questions that don't apply to the student.

1 Student Identity Information

The student's full legal name, for example, as it appears on their Social Security card.

First name ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI

Middle name ABCDEFGHIJKLMNOP

Last name ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI

Suffix (e.g., Jr. or III) ABCDEFGHIJ

Date of birth 12/34/5678

 / /

Social Security number (SSN) XXX-XX-6789

 - -

Individual Taxpayer Identification Number (ITIN) XXX-XX-6789

 - -


If the student does not have an ITIN, leave this field blank.

2 Student Contact Information


Mobile phone number 123-456-7890

 - -

Email address ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ

 Continue on next line.

Permanent mailing address ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN

 Continue on next line.

City ABCDEFGHIJKLMNOPQRSTUVWXYZABCD

Include apt. number.

State AB

ZIP code 12345-6789

 -

Country AB

3 Student Current Marital Status

Separated

Single
(never married)

Married
(not separated)

Remarried

Separated

Divorced

Widowed



Student



4 Student College or Career School Plans

- When the student begins the 2024–25 school year, what will their college grade level be? *Master’s or doctorate program*
 - First year undergraduate (freshman)
 - Second year undergraduate (sophomore)
 - Other undergraduate (junior year and beyond)
 - Master’s, doctorate, or graduate certificate program (MA, MBA, MD, JD, PhD, EdD, etc.)
- When the student begins the 2024–25 school year, will they already have their first bachelor’s degree? Yes Yes No
- Will the student be pursuing an initial teaching certification at the elementary or secondary level? Yes Yes No

5 Student Personal Circumstances

Select all that apply. *Active duty, Veteran, Support, Orphan, Ward of court, Foster care, Emancipated minor, Guardianship*

- The student is currently serving on active duty in the U.S. armed forces for purposes other than training.
- The student is a veteran of the U.S. armed forces.
- The student has children or other people (excluding their spouse) who live with the student and receive more than half of their support from the student now and between July 1, 2024, and June 30, 2025.
- At any time since the student turned 13, they were an orphan (no living biological or adoptive parent).
- At any time since the student turned 13, they were a ward of the court.
- At any time since the student turned 13, they were in foster care.
- The student is or was a legally emancipated minor, as determined by a court in their state of residence.
- The student is or was in a legal guardianship with someone other than their parent or stepparent, as determined by a court in their state of residence.
- None of these apply.

6 Student Other Circumstances

- At any time on or after July 1, 2023, was the student unaccompanied and either (1) homeless or (2) self-supporting and at risk of being homeless? Yes Yes No

If the answer is “Yes,” did any of the following determine the student was homeless or at risk of becoming homeless?

Select all that apply. *Director of homeless program, High school or school district liaison, Director of TRIO/GEAR program, FAA*

- Director or designee of an emergency or transitional shelter, street outreach program, homeless youth drop-in center, or other program serving those experiencing homelessness
- The student’s high school or school district homeless liaison or designee
- Director or designee of a project supported by a federal TRIO or GEAR UP program grant
- Financial aid administrator (FAA)
- None of these apply.

7 Student Unusual Circumstances

- Do unusual circumstances prevent the student from contacting their parents or would contacting their parents pose a risk to the student? *This information will help us evaluate the student’s ability to pay for school.* Yes Yes No

A student may be experiencing unusual circumstances if they:

- Left home due to an abusive or threatening environment;
- Are abandoned by or estranged from their parents;
- Have refugee or asylee status and are separated from their parents, or their parents are displaced in a foreign country;
- Are a victim of human trafficking;
- Are incarcerated, or their parents are incarcerated, and contact with the parents would pose a risk to the student; or
- Are otherwise unable to contact or locate their parents.

If the student’s circumstances resulted in their not having a safe, stable place to live, they may be considered a homeless youth and should review the answer to question 6 about being unaccompanied and homeless.

8 Apply for a Direct Unsubsidized Loan Only

- Are the student’s parents unwilling to provide their information, but the student doesn’t have an unusual circumstance, such as those listed in question 7, that prevents them from contacting the parents or obtaining their information? Yes Yes No

If the answer is “Yes,” a financial aid administrator at the student’s school will determine their eligibility for a Direct Unsubsidized Loan only.

If the student is approved for this option, they will not qualify to receive other types of federal student loans (including Direct Subsidized Loans), federal grants, or Federal Work-Study programs.



9 Family Size

How many people are in the student's family? 12

Include the student (and spouse), the student's dependent children (even if they live apart due to college enrollment), and other people living with the student now. Include these dependent children and other people only if the student will provide more than half of their support between July 1, 2024, and June 30, 2025.

10 Number in College

How many people in the student's family, including the student, will be in college between July 1, 2024, and June 30, 2025? 12

11 Student Demographic Information

The answers will not affect the student's eligibility for federal student aid, be used in any calculations, or be shared with the schools to which the student applies. They will be used for research purposes only.

What is the student's gender? Prefer no answer Male Female Nonbinary Prefer not to answer

"Nonbinary" refers to a student who does not identify exclusively as male or female. "Nonbinary" does not refer to a transgender student who identifies exclusively as either male or female. Transgender students should select the gender with which they identify at the time this form is completed.

12 Student Race and Ethnicity

The answers will not affect the student's eligibility for federal student aid, be used in any calculations, or be shared with the schools to which the student applies. They will be used for research purposes only.

Is the student of Hispanic, Latino, or Spanish origin? Select all that apply. Mexican/Mex Amer/Chicano, Puerto Rican, Cuban, Other

No, not of Hispanic, Latino, or Spanish origin Yes, Mexican, Mexican American, or Chicano Yes, Puerto Rican Yes, Cuban Yes, another Hispanic, Latino, or Spanish origin Prefer not to answer

What is the student's race? Select all that apply. If you select "Other" and enter more than one category in the entry boxes, skip a box between each one.

White White: German, Irish, English, Italian, Polish, French, Other

German Irish English Italian Polish French

Other: Enter Lebanese, Egyptian, Iranian, etc. ABCDEFGHIJKLMNOPQRSTUVWXYZABCD

Black or African American Black: African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, Other

African American Jamaican Haitian Nigerian Ethiopian Somali

Other: Enter Ghanaian, South African, Barbadian, etc. ABCDEFGHIJKLMNOPQRSTUVWXYZABCD

Asian Asian: Chinese, Filipino, Asian Indian, Vietnamese, Korean, Japanese, Other

Chinese Filipino Asian Indian Vietnamese Korean Japanese

Other: Enter Pakistani, Cambodian, Hmong, etc. ABCDEFGHIJKLMNOPQRSTUVWXYZABCD

American Indian or Alaska Native American Indian or Alaska Native: Other ABCDEFGHIJKLMNOPQRSTUVWXYZABCD

Other: Enter name of enrolled or principal tribe(s) (Navajo, Blackfeet, Mayan, Nome Eskimo Community, etc.)

Native Hawaiian or Other Pacific Islander Pacific: Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese

Native Hawaiian Samoan Chamorro Tongan Fijian Marshallese

Other: Enter Palauan, Tahitian, Chuukese, etc. ABCDEFGHIJKLMNOPQRSTUVWXYZABCD

Prefer not to answer Prefer no answer

13 Student Citizenship

Citizenship status Neither U.S. citizen nor eligible noncitizen

A-Number A123456789

U.S. citizen or national Eligible noncitizen Neither U.S. citizen nor eligible noncitizen

A

If the student is an eligible noncitizen, provide their A-Number.



23 Colleges

Listed below are the colleges that received the student's FAFSA information. (Other important consumer information can be found at CollegeScorecard.ed.gov.) To stop a college listed below from receiving the student's FAFSA information, select the "Remove" box on the right. To have more colleges receive the FAFSA information, add the new colleges below the list. If all 20 positions are already occupied in the list, you **must** remove the same number of colleges as the number added; otherwise, the new colleges will not be added to the student's record and will not receive the student's FAFSA information.

► Family yearly income range key for "Average annual cost": A: \$0-\$30,000; B: \$30,001-\$48,000; C: \$48,001-\$75,000; D: \$75,001-\$110,000; E: \$110,000+ Remove

College 1	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 2	008988 Lurleen B Wallace Community College - Andalusia, AL. Graduation rate: 32%. Retention rate: 63%. Transfer rate: 32%. Default rate: N/A. Average annual cost: A: \$6,864, B: \$6,707, C: \$8,176, D: \$7,961, E: N/A. Median debt upon graduation: N/A.	<input type="checkbox"/>
College 3	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 4	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 5	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 6	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 7	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 8	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 9	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 10	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 11	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 12	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 13	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 14	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 15	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 16	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 17	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 18	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 19	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>
College 20	001856 Cornell College - Mt. Vernon, IA. Graduation rate: 74%. Retention rate: 75%. Transfer rate: 3%. Default rate: 3.9%. Average annual cost: A: \$16,806, B: \$17,628, C: \$21,797, D: \$24,390, E: \$27,002. Median debt upon graduation: \$27,000.	<input type="checkbox"/>

Student

On this FAFSA Submission Summary up to three colleges can be added. At fafsa.gov up to 20 colleges can be added.

New College 1	College name	<input type="text"/>	State	<input type="text"/>
Federal School Code	OR	Address and city		<input type="text"/>
<input type="text"/>		<input type="text"/>		
New College 2	College name	<input type="text"/>	State	<input type="text"/>
Federal School Code	OR	Address and city		<input type="text"/>
<input type="text"/>		<input type="text"/>		
New College 3	College name	<input type="text"/>	State	<input type="text"/>
Federal School Code	OR	Address and city		<input type="text"/>
<input type="text"/>		<input type="text"/>		

24 Student Consent, Approval, and Signature

[See page 4.]

Refer to the terms on page 4. By filling in the answer circle below and signing this summary, you (the student) agree to the terms set forth on page 4. If you do not provide approval by filling in the circle below and providing your signature, you will not be eligible for federal student aid.

Approval to transfer federal tax information from the Internal Revenue Service (IRS) **No approval given**

Student signature

Date signed
 / /
MM / DD / YYYY



Student Spouse +

Questions 25–29 apply to the **student's spouse**. Leave blank any questions that don't apply to the student's spouse.

25 Student Spouse Identity Information

The student spouse's full legal name, for example, as it appears on their Social Security card.

First name **ABCDEFGHIJKLMN****OPQRSTUVWXYZABCDEFGHI**

Middle name **ABCDEFGHIJKLMNO**

Last name **ABCDEFGHIJKLMN****OPQRSTUVWXYZABCDEFGHI**

Suffix (e.g., Jr. or III) **ABCDEFGHIJ**

Date of birth **12/34/5678**

 / /

MM / DD / YYYY

Social Security number (SSN) **XXX-XX-6789**

 - -

If the student spouse does not have an SSN, enter all zeros.

Individual Taxpayer Identification Number (ITIN) **XXX-XX-6789**

 - -

If the student spouse does not have an ITIN, leave this field blank.

26 Student Spouse Contact Information

Mobile phone number **123-456-7890**

 - -

Email address **ABCDEFGHIJKLMN****OPQRSTUVWXYZABCDEFGHIJKLMN****OPQRSTUVWXYZ**

Continue on next line.

Permanent mailing address **ABCDEFGHIJKLMN****OPQRSTUVWXYZABCDEFGHIJKLMN**

Continue on next line.

Include apt. number.

City **ABCDEFGHIJKLMN****OPQRSTUVWXYZABCD**

State **AB**

ZIP code **12345-6789**

 -

Country **AB**

27 Student Spouse Tax Filing Status

Did or will the student's spouse file a 2022 IRS Form 1040 or 1040-NR? Yes Yes No

Did the student spouse either (1) earn income in a foreign country in 2022, (2) work for an international organization in 2022 without being required to report income on any tax return, or (3) file a 2022 tax return with Puerto Rico or another U.S. territory? Yes Yes No

International organizations include, for example, the United Nations, World Bank, and International Monetary Fund.

▶ If the answer is "No" to both of the questions above, question 28 can be skipped.



28 Student Spouse 2022 Tax Return Information

Filing status **Married filing separately**

Single
 Head of household
 Married filing jointly
 Married filing separately
 Qualifying surviving spouse

▶ **Convert all currency to U.S. dollars. If the answer is zero or the question does not apply, enter 0. If the answer is negative, completely fill the circle (⊖) before the answer box.**

IRA rollover into another IRA or qualified plan
 \$ \$ 99,999,999,999

Pension rollover into an IRA or other qualified plan
 \$ \$ 99,999,999,999

Foreign earned income exclusion \$ -999,999,999
 ⊖ \$
 IRS Form 1040 Schedule 1: line 8d

This space intentionally left blank.

Income earned from work \$ 99,999,999,999
 \$
 IRS Form 1040 (or 1040-NR): line 1z +
 Schedule 1: lines 3 + 6

Tax exempt interest income \$ 99,999,999,999
 \$
 IRS Form 1040: line 2a

Untaxed portions of IRA distributions \$ 99,999,999,999
 \$
 IRS Form 1040: line 4a minus 4b

Untaxed portions of pensions \$ 99,999,999,999
 \$
 IRS Form 1040: line 5a minus 5b

Adjusted gross income \$ -999,999,999
 ⊖ \$
 IRS Form 1040 (or 1040-NR): line 11

Income tax paid \$ 999,999,999
 \$
 IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero.

IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans \$ 99,999,999,999
 \$
 IRS Form 1040 Schedule 1: total of lines 16 + 20

Education credits \$ 999,999,999
 (American Opportunity and Lifetime Learning credits)
 \$
 IRS Form 1040 Schedule 3: line 3

Did the student spouse file a Schedule A, B, D, E, F, or H with their 2022 IRS Form 1040? **Don't know** Yes No Don't know

Net profit or loss from IRS Form 1040 Schedule C \$ -99,999,999,999
 ⊖ \$
 IRS Form 1040 Schedule C: line 31

29 Student Spouse Consent, Approval, and Signature

[See page 4.]

Refer to the terms on page 4. By filling in the answer circle below and signing this summary, you (the student spouse) agree to the terms set forth on page 4. **If you do not provide approval by filling in the circle below and providing your signature, the student will not be eligible for federal student aid.**

Approval to transfer federal tax information from the Internal Revenue Service (IRS) **No approval given**

Student spouse signature

Date signed

 / /
 MM / DD / YYYY


Parent

Questions 30–41 apply to the **student's parent**. Leave blank any questions that don't apply to the parent.

30 Parent Identity Information

The parent's full legal name, for example, as it appears on their Social Security card.

✎ First name **ABCDEFGHIJKLMN**OPQRSTUVWXYZABCDEFGHI

✎ Middle name **ABCDEFGHIJKLMNO**

✎ Last name **ABCDEFGHIJKLMN**OPQRSTUVWXYZABCDEFGHI

✎ Suffix (e.g., Jr. or III) **ABCDEFGHIJ**

✎ Date of birth **12/34/5678**

✎ Social Security number (SSN) **XXX-XX-6789**

If the parent does not have an SSN, enter all zeros.

✎ Individual Tax Identification Number (ITIN) **XXX-XX-6789**

If the parent does not have an ITIN, leave this field blank.

31 Parent Contact Information

✎ Mobile phone number **123-456-7890**

✎ Email address **ABCDEFGHIJKLMN**OPQRSTUVWXYZABCDEFGHIJKLMN

Continue on next line.

✎ Permanent mailing address **ABCDEFGHIJKLMN**OPQRSTUVWXYZABCDEFGHIJKLMN

Continue on next line.

✎ City **ABCDEFGHIJKLMN**OPQRSTUVWXYZABCD

Include apt. number.

✎ State **AB**

✎ ZIP code **12345-6789**

✎ Country **AB**

32 Parent Current Marital Status

Unmarried and both legal parents living together

- Single (never married)
- Unmarried and both legal parents living together
- Married (not separated)
- Remarried
- Separated
- Divorced
- Widowed

33 Parent State of Legal Residence

✎ State **AB**

✎ Date the parent became a legal resident **12/3456**

MM / YYYY



34 Family Size

How many people are in the parent's family? 12

Include the parent (and spouse or partner), the student, the parent's dependent children (even if they live apart because of college enrollment), and other people living with the parent now. Include these dependent children and other people only if the parent will provide more than half of their support between July 1, 2024, and June 30, 2025.

35 Number in College

How many people in the parent's family will be in college between July 1, 2024, and June 30, 2025? 12

Do not include parent(s).

36 Federal Benefits Received

At any time during 2022 or 2023, did the parent or anyone in their family receive benefits from any of the following federal programs? Select all that apply. EITC, Federal housing, School lunch, Medicaid, QHP, SNAP, SSI, TANF, WIC

- Earned income credit (EIC)
- Refundable credit for coverage under a qualified health plan (QHP)
- Temporary Assistance for Needy Families (TANF)
- Federal housing assistance
- Supplemental Nutrition Assistance Program (SNAP)
- Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
- Free or reduced-price school lunch
- Supplemental Security Income (SSI)
- None of these apply.
- Medicaid

37 Parent Tax Filing Status

Did or will the parent file a 2022 IRS Form 1040 or 1040-NR? Yes Yes No

If the answer is "No," indicate which one of the following situations applies to the parent for 2022: **Income below threshold**

► If one of the options in the second column below is selected and the parent is unmarried, questions 38-40 can be skipped.

- The parent filed or will file a tax return with Puerto Rico or another U.S. territory.
- The parent, even though they earned income in the U.S., did not and will not file a U.S. tax return because their income was below the tax filing threshold.
- The parent filed or will file a foreign tax return.
- The parent did not and will not file a U.S. tax return for reasons other than low income.
- The parent either earned income in a foreign country but did not and will not file a foreign tax return, or worked for an international organization and was not required to report income on any tax return. International organizations include, for example, the United Nations, World Bank, and International Monetary Fund.
- The parent did not and will not file any tax return because they did not earn any income.

Did or will the parent file a 2022 joint tax return with their current spouse? Yes Yes No

38 Parent 2022 Tax Return Information

Filing status **Married filing separately**

- Single
- Head of household
- Married filing jointly
- Married filing separately
- Qualifying surviving spouse

► Convert all currency to U.S. dollars. If the answer is zero or the question does not apply, enter 0. If the answer is negative, completely fill the circle (⊖) before the answer box.

IRA rollover into another IRA or qualified plan \$ \$ 99,999,999,999

Pension rollover into an IRA or other qualified plan \$ \$ 99,999,999,999

Did the parent receive the earned income credit (EIC)? Don't know Yes No Don't know
IRS Form 1040: line 27

Amount of college grants, scholarships, or AmeriCorps benefits reported as income to the IRS \$ \$ 9,999,999

Foreign earned income exclusion \$ -999,999,999 ⊖ \$
IRS Form 1040 Schedule 1: line 8d

The parent paid taxes on these grants, scholarships, or benefits. These usually apply to those renewing their FAFSA form, not to first-time applicants. If the parent is married, include the amount their spouse reported.



38 Parent 2022 Tax Return Information [continued]

Income earned from work \$ **99,999,999,999**

\$

*IRS Form 1040 (or 1040-NR): line 1z +
Schedule 1: lines 3 + 6*

Tax exempt interest income \$ **99,999,999,999**

\$

IRS Form 1040: line 2a

Untaxed portions of IRA distributions \$ **99,999,999,999**

\$

IRS Form 1040: line 4a minus 4b

Untaxed portions of pensions \$ **99,999,999,999**

\$

IRS Form 1040: line 5a minus 5b

Adjusted gross income \$ **-999,999,999**

⊖ \$

IRS Form 1040 (or 1040-NR): line 11

Income tax paid \$ **999,999,999**

\$

IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero.

IRA deductions and payments to self-employed
SEP, SIMPLE, and qualified plans \$ **99,999,999,999**

\$

IRS Form 1040 Schedule 1: total of lines 16 + 20

Education credits \$ **999,999,999**
(American Opportunity and Lifetime Learning credits)

\$

IRS Form 1040 Schedule 3: line 3

Did the parent file a Schedule A, B, D, E, F, or H with their 2022 IRS Form 1040? **Don't know**

Yes No Don't know

Net profit or loss from IRS Form 1040
Schedule C \$ **-99,999,999,999**

⊖ \$

IRS Form 1040 Schedule C: line 31

39 Annual Child Support Received

Enter total amount the parent received in child support for the last complete calendar year. If the answer to question 32 was "Married," "Remarried," or "Unmarried and both legal parents living together," enter the combined amount the parent and their spouse received. If the answer is zero or the question does not apply, enter 0.

\$ \$ **9,999,999**

40 Parent Assets

If the answer to question 32 was "Married," "Remarried," or "Unmarried and both legal parents living together," enter the combined amounts held by the parent and their spouse. If the answer is zero or the question does not apply, enter 0.

Current total of cash, savings, and checking accounts \$ **9,999,999**

\$

Don't include student financial aid.

Current net worth of investments, including real estate \$ **9,999,999**

\$

Don't include the home the parent lives in. Net worth is the value of the investments minus any debts owed against them.

Current net worth of businesses and investment farms \$ **9,999,999**

\$

Enter the net worth of the parent's businesses or for-profit agricultural operations. Net worth is the value of the businesses or farms minus any debts owed against them.

41 Parent Consent, Approval, and Signature

[See page 4.]

Refer to the terms on page 4. By filling in the answer circle below and signing this summary, you (the parent) agree to the terms set forth on page 4. If you do not provide approval by filling in the circle below and providing your signature, the student will not be eligible for federal student aid.

Approval to transfer federal tax information from the Internal Revenue Service (IRS) **No approval given**

Parent signature

Date signed
 / /
 MM / DD / YYYY



Parent

Parent Spouse or Partner +

► Do not complete this section if you are not the student's legal parent or stepparent. Questions 42-46 apply to the parent spouse or partner. Leave blank any questions that don't apply to the parent spouse or partner.

42 Parent Spouse or Partner Identity Information

The parent spouse or partner's full legal name, for example, as it appears on their Social Security card.

First name **ABCDEFGHIJKLMN**
[Grid of 20 boxes]

Middle name **ABCDEFGHIJKLMNO**
[Grid of 11 boxes]

Last name **ABCDEFGHIJKLMN**
[Grid of 20 boxes]

Suffix (e.g., Jr. or III) **ABCDEFGHIJ** Date of birth **12/34/5678** Social Security number (SSN) **XXX-XX-6789**
[Grids for suffix, date (MM/DD/YYYY), and SSN (XX-XX-XXXX)]

Individual Taxpayer Identification Number (ITIN) **XXX-XX-6789**
[Grids for ITIN (XXX-XX-XXXX)]
If the parent spouse or partner does not have an ITIN, leave this field blank.

43 Parent Spouse or Partner Contact Information

Mobile phone number **123-456-7890**
[Grids for phone number (XXX-XXX-XXXX)]

Email address **ABCDEFGHIJKLMN**
[Grids for email address (XXXXXXXXXXXXXXXXXXXX@XXXXXXXXXXXX)]
Continue on next line.

Permanent mailing address **ABCDEFGHIJKLMN**
[Grids for mailing address (XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX)]
Continue on next line.

City **ABCDEFGHIJKLMN** *Include apt. number.* State **AB**
[Grids for city (XXXXXXXXXXXXXXXXXXXX) and state (XX)]

ZIP code **12345-6789** Country **AB**
[Grids for ZIP code (XXXXX-XXXX) and country (XX)]

44 Parent Spouse or Partner Tax Filing Status

Did or will the parent spouse or partner file a 2022 IRS Form 1040 or 1040-NR? Yes Yes No

If the answer is "No," indicate which one of the following situations applies to the parent spouse or partner for 2022:

► If one of the options in the second column below is selected, question 45 can be skipped. **Income below threshold**

- The parent spouse or partner filed or will file a tax return with Puerto Rico or another U.S. territory.
- The parent spouse or partner filed or will file a foreign tax return.
- The parent spouse or partner either earned income in a foreign country but did not and will not file a foreign tax return, or worked for an international organization and was not required to report income on any tax return. *International organizations include, for example, the United Nations, World Bank, and International Monetary Fund.*
- The parent spouse or partner, even though they earned income in the U.S., did not and will not file a U.S. tax return because their income was below the tax filing threshold.
- The parent spouse or partner did not and will not file a U.S. tax return for reasons other than low income.
- The parent spouse or partner did not and will not file any tax return because they did not earn any income.

Parent Spouse or Partner + 



45 Parent Spouse or Partner 2022 Tax Return Information

Filing status **Married filing separately**

- Single
 Head of household
 Married filing jointly
 Married filing separately
 Qualifying surviving spouse

► **Convert all currency to U.S. dollars. If the answer is zero or the question does not apply, enter 0. If the answer is negative, completely fill the circle (⊖) before the answer box.**

IRA rollover into another IRA or qualified plan
 \$ \$ 99,999,999,999

Pension rollover into an IRA or other qualified plan
 \$ \$ 99,999,999,999

Foreign earned income exclusion \$ -999,999,999
 ⊖ \$
 IRS Form 1040 Schedule 1: line 8d

This space intentionally left blank.

Income earned from work \$ 99,999,999,999
 \$
 IRS Form 1040 (or 1040-NR): line 1z +
 Schedule 1: lines 3 + 6

Tax exempt interest income \$ 99,999,999,999
 \$
 IRS Form 1040: line 2a

Untaxed portions of IRA distributions \$ 99,999,999,999
 \$
 IRS Form 1040: line 4a minus 4b

Untaxed portions of pensions \$ 99,999,999,999
 \$
 IRS Form 1040: line 5a minus 5b

Adjusted gross income \$ -999,999,999
 ⊖ \$
 IRS Form 1040 (or 1040-NR): line 11

Income tax paid \$ 999,999,999
 \$
 IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero.

IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans \$ 99,999,999,999
 \$
 IRS Form 1040 Schedule 1: total of lines 16 + 20

Education credits \$ 999,999,999
 (American Opportunity and Lifetime Learning credits)
 \$
 IRS Form 1040 Schedule 3: line 3

Did the parent spouse or partner file a Schedule A, B, D, E, F, or H with their 2022 IRS Form 1040? **Don't know**

Yes No Don't know

Net profit or loss from IRS Form 1040 Schedule C \$ -99,999,999,999
 ⊖ \$
 IRS Form 1040 Schedule C: line 31

46 Parent Spouse or Partner Consent, Approval, and Signature

[See page 4.]

Refer to the terms on page 4. By filling in the answer circle below and signing this summary, you (the parent spouse or partner) agree to the terms set forth on page 4. If you do not provide approval by filling in the circle below and providing your signature, the student will not be eligible for federal student aid.

Approval to transfer federal tax information from the Internal Revenue Service (IRS) **No approval given**

Parent spouse or partner signature

Date signed
 / /
 MM / DD / YYYY

Parent Spouse or Partner +



Preparer

If someone other than the applicant completed the FAFSA form on the applicant's behalf, that person's information appears in this section. Paid preparers are prohibited.

47 Preparer Identity Information

First name *ABCDEFGHIJKLMN* Last name *OPQRSTUVWXYZ*
Social Security number (SSN) *XXX-XX-6789* Employer Identification Number (EIN) *12-3456789*

48 Preparer Contact Information

Affiliation / Organization *ABCDEFGHIJKLMN*
Permanent mailing address *OPQRSTUVWXYZ*
City *ABCDEFGHIJKLMN* ZIP code *12345-6789* State *AB*

49 Preparer Signature

Preparer signature *Signed* Date signed *04/15/2022*

Mail Your FAFSA Submission Summary

If you made changes on this summary, photocopy pages 5–18 for your records and then mail the original of those pages to:
Federal Student Aid Programs, P.O. Box 70204, London, KY 40742-0204

Extra postage will be required. After your FAFSA Submission Summary is processed, you will receive an updated summary. If you (the student) provided an email address (page 5), we will notify you within three to five days that your updated summary is available at StudentAid.gov. If you did not provide an email address, your summary will be mailed to you within three weeks. If you would like to check the processing status of your corrections, go to StudentAid.gov or call 1-800-4-FED-AID (1-800-433-3243).

College Use Only

D/O Federal school code

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

 FAA signature

--

Data Entry Use Only

* @ D C



Preparer 

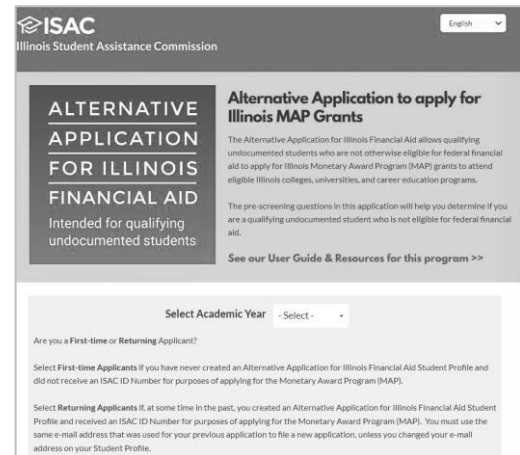


Completing the 2024-25 Alternative Application for Illinois Financial Aid User Guide

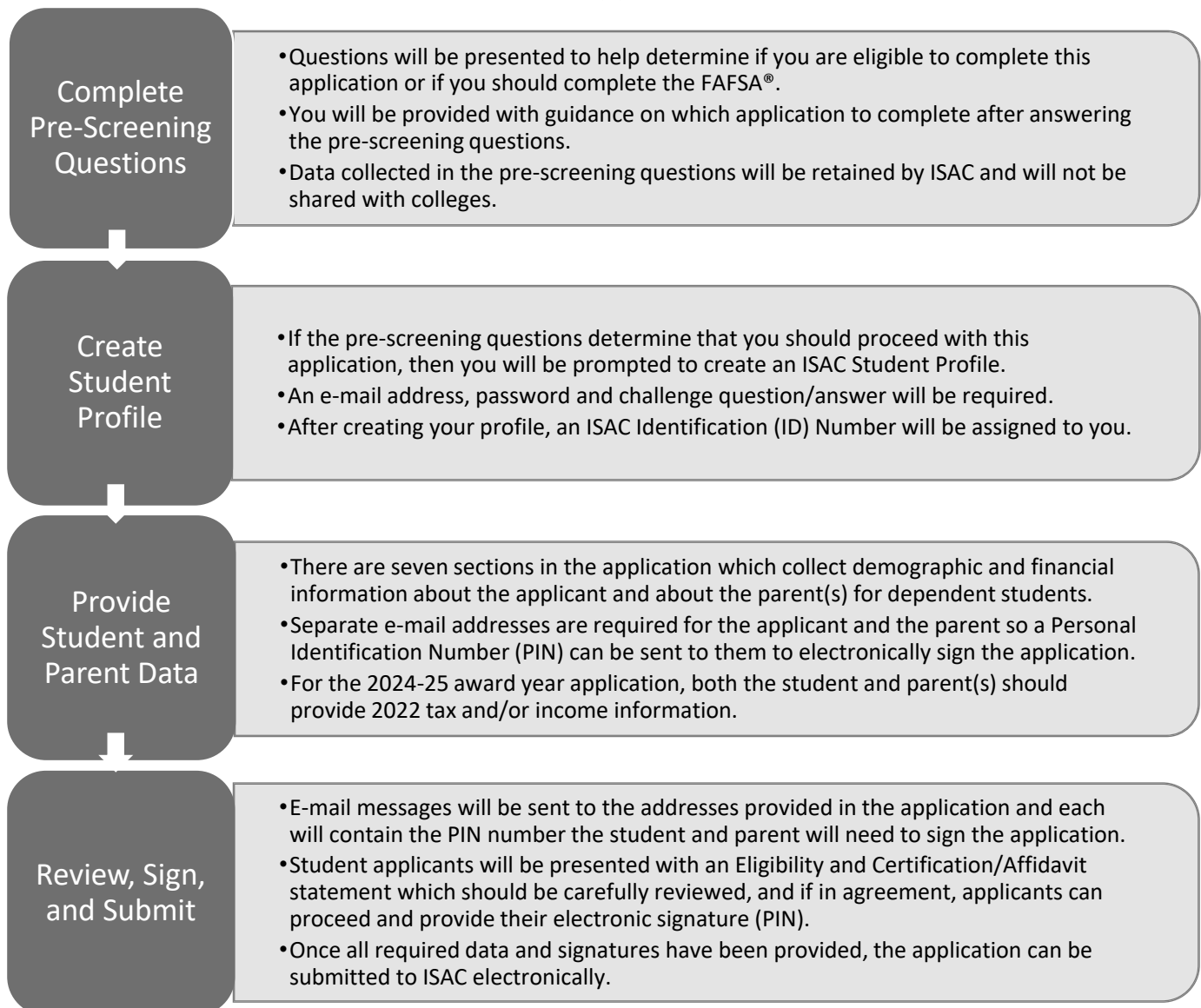
The Retention of Illinois Students & Equity (RISE) Act, which went into effect on January 1, 2020, allows undocumented students who are ineligible for federal financial aid to apply for state financial aid if they meet certain eligibility criteria.

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



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 **what to expect for 2024-25**:

- The application is modeled after the 2024-25 FAFSA® and collects most of the same data, with a few important differences.
- Questions will not always follow the same order as they appear on the FAFSA®.
- Whenever possible, questions have been eliminated to simplify the application.
- Applicant data provided will be used to calculate a Student Aid Index (SAI) in the same manner as the FAFSA® form.
- Only one parent must electronically sign the Alternative Application for a dependent student, even when financial information is provided by more than one parent.
- Help text is provided in both English and Spanish.

Here is a **list of documentation needed** to complete the 2024-25 application:

- 2022 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 Illinois 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 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 an unusual circumstance (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](https://isac.org/complete-policy) at isac.org to understand how your personal information will be used.

PRE-SCREENING QUESTIONS

ISAC
Illinois Student Assistance Commission

English

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.

ISAC
Illinois Student Assistance Commission

English

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

© Copyright 2022 Illinois Student Assistance Commission. ISAC is an official agency of the State of Illinois.

ISAC
Illinois Student Assistance Commission

English

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

Student Information > Demographics

Your ISAC ID Number ?
 ###00####

First name ?

Middle name ?

Last name ?

Suffix ?

Date of birth ?

Telephone number ?

ZIP Code ?

Date of birth ?

Telephone number ?

ISAC requires your e-mail address so we can send the PIN needed to sign your application. Your e-mail address will also be shared with the schools that you selected on your application. ?

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 Personal Identification Number (PIN) will be sent to the applicant.

NEXT

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 ####

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

ALTERNATIVE APPLICATION FOR ILLINOIS FINANCIAL AID 2024-2025 SAVE

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

Student Information > Tax Information

Application was successfully saved.

Answer these questions about yourself, the student. If you are married or remarried, and you did not will be asked to provide additional information about your spouse following the student questions.

Did or will the student file a 2022 IRS Form 1040 or 1040-NR? ?

Yes
 No

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 2024-2025 SAVE

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

Student Information > Dependency Status

Student's Personal Circumstances - Answer the questions in this section to determine if you will need to provide parental information on the application.

The student is currently serving on active duty in the U.S. Armed Forces for purposes other than training. ?

Yes
 No

The student is a veteran of the U.S. Armed Forces. ?

Yes
 No

The student has children or other people (excluding their spouse) who live with the student and receive more than half of their support from the student now and between July 1, 2024, and June 30, 2025. ?

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 ?

####00####

Answer all the questions in Section Four even if you do not live with your legal parent(s). Legal parents are biological or adopted by the state. Grandparents, foster parents, legal guardians, widowed stepparents, aunts, uncles, and siblings are not considered legal parents unless they have legally adopted the student.

First name ?

Middle Name ?

Last name ?

Suffix ?

Date of Birth ?

E-mail address -- We require an e-mail from your parent so ISAC can send them a Personal Identification Number (PIN) the next time you apply for financial aid. This e-mail will also be shared with the schools you select on your application. ?

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

The definition of a legal 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 2024-2025 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 --

2ND Federal School Code ? -- Select --

3RD Federal School Code ? -- Select --

4TH Federal School Code ? -- Select --

5TH Federal School Code ? -- Select --

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.

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 2024-2025 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.

REVIEW
ELIGIBILITY REQUIREMENTS
CERTIFICATION/AFFIDAVIT
PARENT SIGNATURE AND CERTIFICATION

Your ISAC ID Number ? Print

▶ 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 2024-2025 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 meet 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 or affirm 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

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

SAVE CANCEL

SUBMIT

< PREVIOUS NEXT >

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.

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: ###00####

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.

Alternative Application for Illinois Financial Aid Successfully Submitted

ISAC.NoReply@illinois.gov
 to *

Congratulations

This e-mail confirms that your [redacted] Alternative Application for Illinois Financial Aid - used to apply for the Monetary Award Program (MAP), administered by the Illinois Student Assistance Commission (ISAC) - was successfully submitted.

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 Student Aid Index (SAI). 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 will need to make a correction.

Updates: If Your Situation Has Changed

You may update your mailing address, e-mail 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.

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 screenshot shows the 'Alternative Application for Illinois Financial Aid' website. A callout box titled 'Alternative Application to apply for 2024-2025 Illinois MAP Grants' provides instructions for returning applicants. Another callout box titled 'Student Profile' shows a login form with fields for 'I' (representing the email address) and 'Password', and a 'LOGIN' button. A third callout box titled 'Signature Status' shows a 'PROVIDE SIGNATURE' button. Arrows indicate the flow from the 'Returning Applicants' section to the 'Student Profile' login form and then to the 'Signature Status' section.

All corrections, including changing or adding school choices, will require you to re-sign the application 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 SAI 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 Student Aid Index (SAI) 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 through the Alternative Application for Illinois Financial Aid.

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 unusual 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 2024-25 award year collects information about income earned in 2022. If you filed your 2022 taxes, you should use information from your 2022 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 [ISACCorps Member](#) in your area. ISACCorps 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 at the same time a new Free Application for Federal Student Aid (FAFSA®) form 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/apply-for-aid/fafsa/filling-out/undocumented-students
- National Immigrant Justice Center -- www.immigrantjustice.org/

LOG IN RESET OPTIONS

Select Academic Year 2024-2025

Are you a **First-time** or **Returning** Applicant?

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 2024-2025 Alternative Application for Illinois Financial Aid
- Do not submit multiple applications for the same academic year

START

Returning Applicants

Complete or correct a 2024-2025 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

- Renewal applicants will have to provide their username and password.
- If you cannot access the application there will be an option to reset password. You will need to have access to the email you used when creating your student profile.
- You will also need to know the answer to the challenge question you created when signing up.
- Your username is your email.

Student Profile

Forgot Password?

Enter your User ID (your e-mail address)

SUBMIT

Back

LOGIN ANOTHER WAY

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

Student Profile

Answer Challenge Question

Please answer the question below

Pet's name

SUBMIT

Student Profile

Reset Password

New Password

Re-enter New Password

SUBMIT

Cancel

Student Profile

Forgot UserID E-mail? Please use below alternative access to find your profile

9-Digit ISAC ID

Date of Birth MM/DD/YYYY

SUBMIT

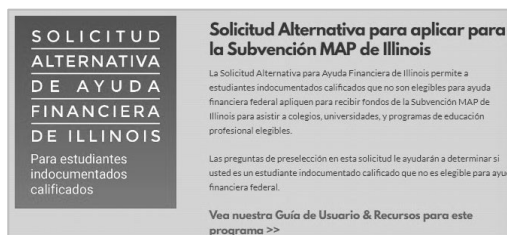
- In the case that you can't remember your username or password, you can log in with other information.
- For this you will need your 9-digit ISAC ID and your Date of Birth.

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

La Ley RISE, que entró en vigor el 1 de enero de 2020, permite a estudiantes indocumentados que no son elegibles para ayuda financiera federal solicitar para ayuda financiera estatal si cumplen con ciertos requisitos de elegibilidad.

La Solicitud Alternativa de Ayuda Financiera de Illinois facilita un medio para los estudiantes que cumplen con las disposiciones de la Ley RISE para solicitar la subvención del Programa de Concesión Monetaria (MAP).

La Solicitud Alternativa recopila gran parte de los mismos datos que la Solicitud Gratuita de Ayuda Federal para Estudiantes (FAFSA®), pero es administrada por ISAC.



El Proceso de la Solicitud Alternativa

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 de ISAC.
- 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.

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 2021 para la solicitud del año académico 2023-24.

Repasar, firmar y enviar

- Los mensajes de correo electrónico se enviarán a las direcciones proporcionadas 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 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 – Opciones escolares
- Sección 7 – Revise/ corrija los datos proporcionados, reafirme su elegibilidad y que la información esté correcta, y firme electrónicamente la solicitud.

Aquí está una **lista de los documentos necesarios** para completar la solicitud 2023-24:

- Declaraciones de impuestos federales del 2021, 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 se compromete a garantizar que su información personal, profesional y financiera está segura. 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. 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. Lea la [política completa](#) (enlace en inglés) de ISAC en isac.org para comprender cómo se utilizará su información personal.

2024-25

Alternative Application for Illinois Financial Aid Worksheet

DO NOT MAIL THIS WORKSHEET



This worksheet provides a preview of questions asked on the online Alternative Application for Illinois Financial Aid, available. This worksheet does not include all Alternative Application questions and is only intended as a resource to help prepare you to complete the application and assist with gathering the documents you will need to complete it 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 online 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 only 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 2024-2025 academic year?*

* Generally, you meet the federal definition of an eligible noncitizen (and should complete the FAFSA®) if any of the 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," "Cuban-Haitian Entrant;" or "Humanitarian Parolee;"
- 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);
- A citizen of the Federated States of Micronesia (FM), the Republic of the Marshall Islands (MH), or Republic of Palau (PW).

U.S. citizens or eligible federal noncitizens who are eligible to file the FAFSA® application should do so at studentaid.gov. Students should not complete both an Alternative Application for Illinois Financial Aid and a FAFSA®.

Documentation needed to complete the 2024-2025 Alternative Application for Illinois Financial Aid:

- 2022 federal income tax returns, W-2s, and other records of money earned in 2022
- Bank statements and records of investments (if applicable)
- Records of untaxed income (if applicable).

If you or your family have had special circumstances affecting 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.

2024-25 Alternative Application for Illinois Financial Aid Worksheet

DO NOT MAIL THIS WORKSHEET

Use it only to collect information before completing the Alternative Application online at www.isac.org.

Section 1: Student Information – You will be asked to provide your full legal name, an e-mail address, your permanent mailing address, date of birth, state of residence and the date (month and year) you became a resident of the state. You will also be asked to provide your marital status and information about your education background.

Your full legal name:

Student's First Name	Middle Name	Last Name	Suffix
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E-mail Address: _____

To begin the online application process, you will need to create a Student Profile which requires that you provide your own, individual e-mail address. You are encouraged to use a personal e-mail address rather than a school-provided e-mail address that could change if you change schools. Your e-mail address is also included in the Student section of the application and is what ISAC will use to send you a four-digit Personal Identification Number (PIN) that you will need to electronically sign your application.

Student's Current Marital Status:

Single (never married) Married (not separated) Remarried Separated Divorced Widowed

Education Background – This section of the application will ask:

When the student begins the 2024-25 school year, what will their college grade level be?

- First year undergraduate (freshman)
- Second year undergraduate (sophomore)
- Other undergraduate (junior year and beyond)
- Master's, doctorate, or graduate certificate program (MA, MBA, MD, JD, PhD, EdD, etc.)

When the student begins the 2024-25 school year, will they already have their first bachelor's degree?

Yes No

Will the student be pursuing an initial teaching certification at the elementary or secondary level?

Yes No

Did either of the student's parents attend or complete college? (This is asked because some financial aid is offered based on the level of schooling your parents completed; this does not apply to the Illinois MAP grant.)

- Neither parent attended college
- One or both parents attended college, but neither parent completed college
- One or both parents completed college
- Don't know

High school completion status when the student begins the 2024-25 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

If you indicate you have/will have a high school diploma, you will be asked to provide the high school name, city and state.

2024-25 Alternative Application for Illinois Financial Aid Worksheet

Section 2 – Student’s Tax Information

Answer these questions about yourself, the student.

Did or will the student file a 2022 IRS Form 1040 or 1040-NR? Yes No

Did the student either (1) earn income in a foreign country in 2022, (2) work for an international organization in 2022 without being required to report income on any tax return, or (3) file a 2022 tax return with Puerto Rico or another U.S. territory? Yes No

Did or will the student file a 2022 joint tax return with their current spouse? Yes No

Student’s 2022 tax filing status

Single Head of household Married filed jointly Married filed separately Qualifying surviving spouse

These questions ask about the student’s financial information in 2022. This information may be found on W-2 forms or your tax return. If you are married and filed a joint tax return with your spouse, answer these questions about both you and your spouse. If you are married or remarried, and you did not file a joint tax return with your spouse, you will be asked to provide additional information about your spouse following the student questions. Convert all currency to U.S. dollars. If the answer is zero or does not apply, enter 0. If the answer is negative, enter a negative sign.

Income earned from work

(IRS Form 1040 [or 1040-NR] line 1z + Schedule 1: lines 3 + 6)

\$

Adjusted gross income

(IRS Form 1040 [or 1040-NR]: line 11)

\$

Income tax paid

(IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero).

\$

Did the student receive the earned income credit (EIC)?

Yes No Don’t know

Education credits (American Opportunity and Lifetime Learning credits)

(IRS Form 1040 Schedule 3: line 3)

\$

Did the student file a Schedule A, B, D, E, F or H with their 2022 IRS Form 1040? Yes No Don’t know

Net profit or loss from IRS Form 1040 Schedule C

(IRS Form 1040 Schedule C: line 31)

\$

Amount of college grants, scholarship, or AmeriCorps benefits reported as income to the IRS

\$

2024-25 Alternative Application for Illinois Financial Aid Worksheet

Section 2 – Student Spouse’s Tax Information

If you, the student, indicated that you are married or remarried, and you did not file a 2022 joint tax return with your current spouse, you will be asked to provide your spouse’s tax information in the following questions.

Did or will the student spouse file a 2022 IRS Form 1040 or 1040-NR? Yes No

Did the student spouse either (1) earn income in a foreign country in 2022, (2) work for an international organization in 2022 without being required to report income on any tax return, or (3) file a 2022 tax return with Puerto Rico or another U.S. territory? Yes No

Student spouse’s 2022 tax filing status

Single Head of household Married filed jointly Married filed separately Qualifying surviving spouse

These questions ask about the student spouse’s financial information in 2022. This information may be found on W-2 forms or on the tax return your spouse filed. Convert all currency to U.S. dollars. If the answer is zero or does not apply, enter 0. If the answer is negative, enter a negative sign.

Income earned from work

(IRS Form 1040 [or 1040-NR] line 1z + Schedule 1: lines 3 + 6)

\$

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

Adjusted gross income

(IRS Form 1040 [or 1040-NR]: line 11)

\$

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

Income tax paid

(IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero).

\$

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

Education credits (American Opportunity and Lifetime Learning credits)

(IRS Form 1040 Schedule 3: line 3)

\$

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

Did the student file a Schedule A, B, D, E, F or H with their 2022 IRS Form 1040? Yes No Don’t know

Net profit or loss from IRS Form 1040 Schedule C

(IRS Form 1040 Schedule C: line 31)

\$

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Section 2 – Student’s Current Financial Information (Assets)

If you indicated you are “Married” or “Remarried,” enter the combined amounts held by you and your spouse.

Current total of cash, savings, and checking accounts

(Don’t include student financial aid.)

\$

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

Current net worth of investments, including real estate

(Don’t include the home the student lives in.)

\$

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

Current net worth of businesses and investment farms

(Net worth is the value of the businesses or farms minus any debts owed against them.)

\$

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

2024-25 Alternative Application for Illinois Financial Aid Worksheet

Section 2 – Student Additional Financial Information

Annual Child Support Received –

Enter the total amount the student received in child support for the last complete calendar year. If you indicated that you are “Married” or “Remarried,” enter the combined amount the student and their spouse received.

\$

Section 2 – Student’s Untaxed Financial Information

These questions ask about the student’s financial information in 2022. **If you are married and filed a joint tax return with your spouse, answer these questions about both you and your spouse in the first set of boxes provided for each question. If you are married and did not file a 2022 joint tax return with your spouse, enter the additional information about your spouse in the second set of boxes for each question.** This information may be found on W-2 forms or on the tax return you may have filed. Convert all currency to U.S. dollars. If the answer is zero or does not apply, enter 0.

Tax exempt interest income
(IRS Form 1040: line 2a)

\$

\$

Untaxed portions of IRA distributions (IRS Form 1040: line 4a minus 4b)

\$

\$

IRA rollover into another IRA or qualified plan

\$

\$

Untaxed portions of pensions
(IRS Form 1040: line 5a minus 5b)

\$

\$

Pension rollover into an IRA or other qualified plan

\$

\$

IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans (IRS Form 1040 Schedule 1: total of lines 16 + 20)

\$

\$

Foreign earned income exclusion
(IRS Form 1040 Schedule 1: line 8d)

\$

\$

2024-25 Alternative Application for Illinois Financial Aid Worksheet

Section 3 – Student’s Dependency Status

This section will ask about the student’s personal circumstances to determine if the student will need to provide parent information. If the student was born before January 1, 2001, is married, or can answer yes to any of these questions, the student will be considered an independent student and does not need to provide parental data.

- *The student is currently serving on active duty in the U.S. Armed Forces for purposes other than training.*
- *The student is a veteran of the U.S. Armed Forces.*
- *The student has children or other people (excluding their spouse) who live with the student and receive more than half of their support from the student now and between July 1, 2024, and June 30, 2025.*
- *At any time since the student turned 13, they were an orphan (no living biological or adoptive parent).*
- *At any time since the student turned 13, they were a ward of the court.*
- *At any time since the student turned 13, they were in foster care.*
- *The student is or was a legally emancipated minor, as determined by a court in their state of residence.*
- *The student is or was in a legal guardianship with someone other than their parent or stepparent, as determined by a court in their state of residence.*
- *At any time on or after July 1, 2023, was the student unaccompanied and either (1) homeless or (2) self-supporting and at risk of homeless?*
 - *If the answer is “Yes” to this question, the applicant will be asked if any of the following determined the student was homeless or at risk of being homeless?*
 - Director or designee of an emergency or transitional shelter, street outreach program, homeless youth drop-in center, or other program serving those experiencing homelessness
 - The student’s high school or school district homeless liaison or designee
 - Director or designee of a project supported by a federal TRIO or GEAR UP program grant
 - Financial aid administrator (FAA)

Student Unusual Circumstances

On the application, the student will be asked the following :

- *Do unusual circumstances prevent the student from contacting their parents or would contacting their parents pose a risk to the student?*
 - Yes
 - No

A student may be experiencing unusual circumstances if they: left home due to an abusive or threatening environment; are abandoned by or estranged from their parents; have refugee or asylee status and are separated from their parents, or their parents are displaced in a foreign country; are a victim of human trafficking; are incarcerated, or their parents are incarcerated, and contact with the parents would pose a risk to the student; or are otherwise unable to contact or locate their parents.

Students who answer “yes” will be able to complete and submit the application without providing information about their parent, however, they will be directed to contact the financial aid office at the school they plan to attend to discuss their unusual circumstances. The financial aid office will evaluate the student’s situation and let the student know if, based on their school policies, they can override the need for parent information.

Please note that these situations on their own are **not** considered unusual circumstances:

- You do not live with your parents.
- Your parents do not provide you with financial support.
- Your parents refuse to contribute to your college expenses.
- Your parents do not claim you as a dependent on their income tax return.
- Your parents do not want to provide their information on your Alternative Application.

2024-25 Alternative Application for Illinois Financial Aid Worksheet

Section 4 – Parent Information

You will be asked to provide your parent’s full legal name, date of birth, an e-mail address, a permanent mailing address, their marital status, state of residence and the date the parent(s) became a resident of the state.

E-mail Address: _____

ISAC will send an e-mail to this address to provide your parent with the Personal Identification Number (PIN) they will need to sign your application. The parent’s e-mail address cannot be the same as the student’s e-mail address.

Parent’s Current Marital Status:

- Single (never married) Unmarried and both legal parents living together Married (not separated)
 Remarried Separated Divorced Widowed

How many people are in the parent’s family? Include the parent (and spouse or partner), the student, the parent’s dependent children (even if they live apart due to college enrollment), and other people living with the parent now. Include these dependent children and other people only if the parent will provide more than half of their support between July 1, 2024, and June 30, 2025.

How many people in the parent’s family, including the parent, will be in college between July 1, 2024, and June 30, 2025?

At any time during 2022 or 2023, did the parent or anyone in their family receive benefits from any of the following federal programs? Check all that apply.

- Earned income credit (EIC)
- Federal housing assistance
- Free or reduced-price school lunch
- Medicaid
- Refundable credit for coverage under a qualified health plan (QHP)
- Supplemental Nutrition Assistance Program (SNAP)
- Supplemental Security Income (SSI)
- Temporary Assistance for Needy Families (TANF)
- Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

Section 4 -- Parent’s Tax Information

Did or will the parent file a 2022 IRS Form 1040 or 1040-NR? Yes No

- *If the answer is “No,” indicate which one of the following situations applies to the parent for 2022:*
 - The parent filed or will file a tax return with Puerto Rico or another U.S. territory.
 - The parent filed or will file a foreign tax return.
 - The parent either earned income in a foreign country but did not and will not file a foreign tax return, or worked for an international organization and was not required to report income on any tax return.
 - The parent, even though they earned income in the U.S., did not and will not file a U.S. tax return because their income was below the tax filing threshold.
 - The parent did not and will not file a U.S. tax return for reasons other than low income.
 - The parent did not and will not file any tax return because they did not earn any income.

Did or will the parent file a 2022 joint tax return with their current spouse? Yes No

Parent’s 2022 tax filing status:

- Single Head of household Married filed jointly Married filed separately Qualifying surviving spouse

2024-25 Alternative Application for Illinois Financial Aid Worksheet

Section 4 – Parent’s Tax Information

These questions ask about the parent’s financial information for the 2022 tax year. If the parent is married or remarried and filed a joint tax return with their spouse, answer the questions about both the parent and their spouse. This information may be found on W-2 forms or on the tax return they filed. Convert all currency to U.S. dollars. If the answer is zero or doesn’t apply, enter 0. If the answer is negative, include a negative sign.

Income earned from work

(IRS Form 1040 [or 1040-NR] line 1z + Schedule 1: lines 3 + 6)

\$

Adjusted gross income

(IRS Form 1040 [or 1040-NR]: line 11)

\$

Income tax paid

(IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero).

\$

Did the student receive the earned income credit (EIC)?

Yes No Don’t know

Education credits (American Opportunity and Lifetime Learning credits)

(IRS Form 1040 Schedule 3: line 3)

\$

Did the parent file a Schedule A, B, D, E, F or H with their 2022 Form 1040?

Yes No Don’t know

Net profit or loss from IRS Form 1040 Schedule C

(IRS Form 1040 Schedule C: line 31)

\$

Amount of college grants, scholarship, or AmeriCorps benefits reported as income to the IRS

\$

Section 4 – Parent’s Current Financial Information (Assets)

If the parent indicated that they are “Married,” “Remarried,” or “Unmarried and both legal parents living together,” enter the combined amounts held by the parent and their spouse.

Current total of cash, savings, and checking accounts

(Don’t include student financial aid.)

\$

Current net worth of investments, including real estate

(Don’t include the home the parent lives in.)

\$

Current net worth of businesses and investment farms

(Net worth is the value of the businesses or farms minus any debts owed against them.)

\$

Section 4 – Parent’s Additional Financial Information

Annual Child Support Received –

Enter the total amount the parent received in child support for the last complete calendar year. If the parent indicated they are “Married,” “Remarried,” or “Unmarried and both legal parents living together,” enter the combined amount the student and their spouse received.

\$

8

2024-25 Alternative Application for Illinois Financial Aid Worksheet

Section 4 – Parent Spouse’s Tax Information

The parent’s spouse or partner must complete the following questions if the parent answered “No” to “Did or will the parent file a 2022 joint tax return with their current spouse?”

Did or will the parent spouse or partner file a 2022 IRS Form 1040 or 1040-NR? Yes No

- If the answer is “No,” indicate which one of the following situations applies to the parent spouse or partner for 2022:
 - The parent spouse or partner filed or will file a tax return with Puerto Rico or another U.S. territory.
 - The parent spouse or partner filed or will file a foreign tax return.
 - The parent spouse or partner either earned income in a foreign country but did not and will not file a foreign tax return, or worked for an international organization and was not required to report income on any tax return.
 - The parent spouse or partner, even though they earned income in the U.S., did not and will not file a U.S. tax return because their income was below the tax filing threshold.
 - The parent spouse or partner did not and will not file a U.S. tax return for reasons other than low income.
 - The parent spouse or partner did not and will not file any tax return because they did not earn any income.

Parent spouse or partner’s 2022 tax filing status:

Single Head of household Married filed jointly Married filed separately Qualifying surviving spouse

These questions ask about the parent spouse or partner’s financial information for the 2022 tax year. If the parents filed a joint tax return and provided information in the parent section on the previous page, these questions below can be skipped. The information may be found on W-2 forms or on the tax return they filed. Convert all currency to U.S. dollars. If the answer is zero or doesn’t apply, enter 0. If the answer is negative, include a negative sign.

Income earned from work

(IRS Form 1040 [or 1040-NR] line 1z + Schedule 1: lines 3 + 6)

\$

Adjusted gross income

(IRS Form 1040 [or 1040-NR]: line 11)

\$

Income tax paid

(IRS Form 1040: line 22 minus Schedule 2: line 2. If negative, enter a zero).

\$

Education credits (American Opportunity and Lifetime Learning credits)

(IRS Form 1040 Schedule 3: line 3)

\$

Did the parent file a Schedule A, B, D, E, F or H with their 2022 Form 1040?

Yes No Don’t know

Net profit or loss from IRS Form 1040 Schedule C

(IRS Form 1040 Schedule C: line 31)

\$

2024-25 Alternative Application for Illinois Financial Aid Worksheet

Section 4 – Parents Untaxed Financial Information

These questions ask about the parent’s financial information in 2022. **If the parent is married and filed a joint tax return with their spouse, provide information in the first set of boxes for both parents for each question. If the parents are married and did not file a 2022 joint tax return with their spouse, enter the parent spouse’s information in the second set of boxes for each question.** This information may be found on W-2 forms or on the tax return you may have filed. Convert all currency to U.S. dollars. If the answer is zero or does not apply, enter 0.

Tax exempt interest income
(IRS Form 1040: line 2a) \$ \$

Untaxed portions of IRA distributions
(IRS Form 1040: line 4a minus 4b) \$ \$

IRA rollover into another IRA or qualified plan \$ \$

Untaxed portions of pensions
(IRS Form 1040: line 5a minus 5b) \$ \$

Pension rollover into an IRA or other qualified plan \$ \$

IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans
(IRS Form 1040 Schedule 1: total of lines 16 + 20) \$ \$

Foreign earned income exclusion
(IRS Form 1040 Schedule 1: line 8d) \$ \$

2024-25 Alternative Application for Illinois Financial Aid Worksheet

Section 5 – Student Household Information (for an Independent Student)

- *How many people are in the student’s family?* Include the student (and spouse), the student’s dependent children (even if they live apart due to college enrollment), and other people living with the student now. Include these dependent children and other people only if the student will provide more than half of their support between July 1, 2024, and June 30, 2025.
- *How many people in the student’s family, including the student, will be in college between July 1, 2024, and June 30, 2025?*
- *At any time during 2022 or 2023, did the student or anyone in their family receive benefits from any of the following federal programs? Check all that apply.*
 - Earned income credit (EIC)
 - Federal housing assistance
 - Free or reduced-price school lunch
 - Medicaid
 - Refundable credit for coverage under a qualified health plan (QHP)
 - Supplemental Nutrition Assistance Program (SNAP)
 - Supplemental Security Income (SSI)
 - Temporary Assistance for Needy Families (TANF)
 - Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

Section 6 – School Choices

This section is where you will select the Illinois colleges 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. The list of colleges that you can select from on the online application is the complete list of schools in Illinois that are approved to participate in MAP.

Section 7 – Review & Signatures

Once all required sections have been completed on the application, you will be able to review the information before submitting it. You can navigate back to an appropriate section if a correction or update is needed.

This section is also where students and parents of dependent students will review certification statements about the information they’ve provided on the application and electronically sign the application.

Both the student and the parent (for a dependent student) will each need the four-digit Personal Identification Number (PIN) that ISAC will send to the e-mail addresses provided on the application. The student and the parent must have separate e-mail addresses.

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

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.

2024-25 Alternative Application for Illinois Financial Aid Worksheet

Section 7 – Review & Signatures

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.

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.**

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](#)

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

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

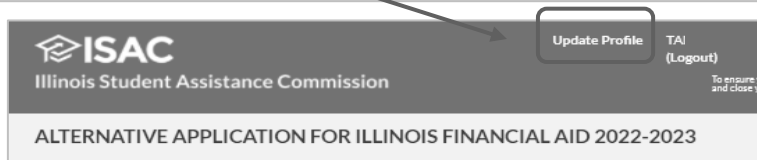
Challenge Answer
answer

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 must 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, their 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 the student's Alien Registration Number (ARN) on the ISIR (Question 15), and changing their 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: <https://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 they are an eligible noncitizen and leave the ARN item blank. If the student doesn't have an SSN, they enter 666 and ED will give them a number to use, or if the student was given a number in the previous year, they 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 the student isn't providing an ARN, their 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 the student's Freely Associated States citizenship. Once you have received the student's document establishing their 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 2023-24 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 they are 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, they 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 their 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 their 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 their 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 the student’s 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 their 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 they are 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 [2023-24 SAR Comment Codes and Text Guide](#) on the Knowledge Center.

Conditions requiring secondary confirmation

[34 CFR 668.133\(a\)](#)

School policies and procedures on secondary confirmation

[34 CFR 668.134-135](#)

Third-Step Verification

If the student didn't pass secondary confirmation or if you have conflicting information about their 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 they are not eligible now, but may be eligible if/when they provide 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 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. 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-23-04](#).

- **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. 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-23-04](#).

- **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 their 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 individuals classified as “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 ¹⁰⁹parole. 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, 2023** 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. For more on Afghan arrival categories and documents, see DHS-SAVE’s [Afghan Fact Sheet](#).

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, 2023. 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-23-04](#).

- **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. The Department of Health and Human Services (HHS), rather than the DHS, is responsible for certifying individuals that may have an I-94 with a T1 Class of Admission code for principal (other T-visa classes will be identified through DHS’ SAVE process noted below). Because of this, these students will not pass the DHS match, and the normal paper third-step confirmation does not apply. You must instead review the student’s certification or eligibility letter from the HHS and call the **1-800** 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, T3, or T4 for spouse, child, and parent of a T1 respectively)**. They will also likely fail the DHS match; if so, you must complete third-step verification. Once SAVE returns a third-step response, you should see "T2," "T3," or "T4" under the Class of Admission (COA) heading. If you do not see one of those codes in the SAVE response, but you believe that the individual is in fact the spouse, child, or parent of a victim of human trafficking, please email applicationprocessingdivision@ed.gov for assistance. SAVE may also return a response that indicates the individual would be ineligible (such as "nonimmigrant" or "application pending"). These statuses are usually not eligible for Federal student aid; however, if any of the COAs noted above are indicated in the SAVE response you can disregard any reference to an ineligible status in the SAVE response.

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 Systematic Alien Verification for Entitlements (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. **11** 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 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.

For students who do not have an ARN, they should enter A999999999 and indicate they are eligible noncitizens. Students who enter A999999999 for their ARN will receive **comment 408** on the output document indicating that the ARN provided is invalid. Please note that a DHS Verification number will not be generated in this instance, so you will not be able to submit a third-step verification request. Instead, 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, along with a copy of the documentation, and can award Title IV funds.

If you have questions about Jay Treaty students, contact applicationsystemsdivision@ed.gov.

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 their 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>.

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 their eligibility for Title IV aid, they are 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** (except a T-VISA holder/victim of human trafficking) include those with work visas, students,

visitors, and foreign government officials. Someone with a nonimmigrant visa isn't eligible for Title IV funds unless they have 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, they become 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 they are 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

The SAVE system is experiencing significant delays that are affecting second and third-step verification. If you have not yet submitted documentation for a student and are waiting for second-step verification to finish, do not search the student's DHS Verification Number in SAVE. If you do, you will receive the "No cases found" message in SAVE. Before you check the student's case in SAVE, check the DHS Secondary Confirmation (Sec. Conf) Flag on the student's ISIR. If the Flag is "P" (Pending result of secondary DHS confirmation), it means that the case is still processing. Wait for a new ISIR with a DHS Sec. Conf. Flag of "N" (Citizenship not confirmed) before checking the case in SAVE. It can take several weeks for the new ISIR to generate with the new DHS Sec. Conf. Flag.

If you receive the "No cases found" message in SAVE, do not "Resend Record to Matches" in FAA Access to CPS Online to generate a new transaction with a new DHS Verification Number. Doing so generates a new SAVE case for the student while the first case is still processing and will result in a slower response. Again, wait for the DHS Sec. Conf. Flag of "N"

before checking the student's case in SAVE.

If you have submitted a student's documentation for third-step verification, it can take SAVE several weeks to review the documents and provide a response. You will receive an email from SAVE when the response is available.

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 the student's file and determine whether they meet the eligible noncitizen requirements. If the student meets the requirements, make any disbursement for which they are eligible and note in their 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” – Except in the case of a victim of human trafficking (T-VISA). See *Victims of human trafficking* section for more information.

“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 their 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 the student. 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 they are 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 their ineligibility and given an opportunity to contest the decision by submitting to your school any additional documents that support their 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\(c\)](#)

If a student can't locate their 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 their status, the Freedom of Information Act (FOIA) allows them 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 their 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.

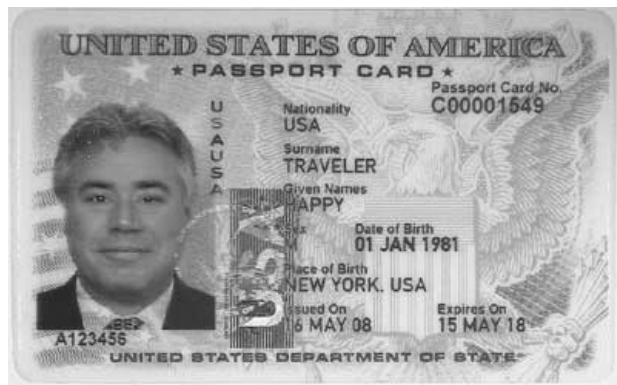
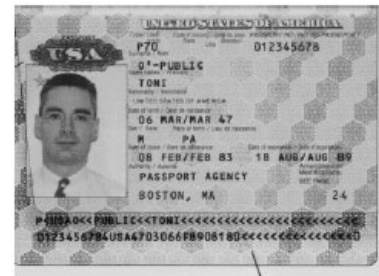
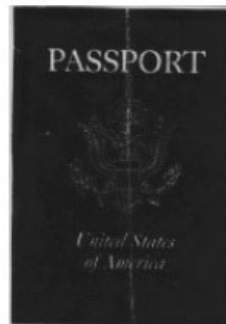
Examples of U.S. Citizenship and Eligible Noncitizen Documents

Some common documents used to demonstrate citizenship for various categories/types of citizenship and eligible noncitizenship are shown below. 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

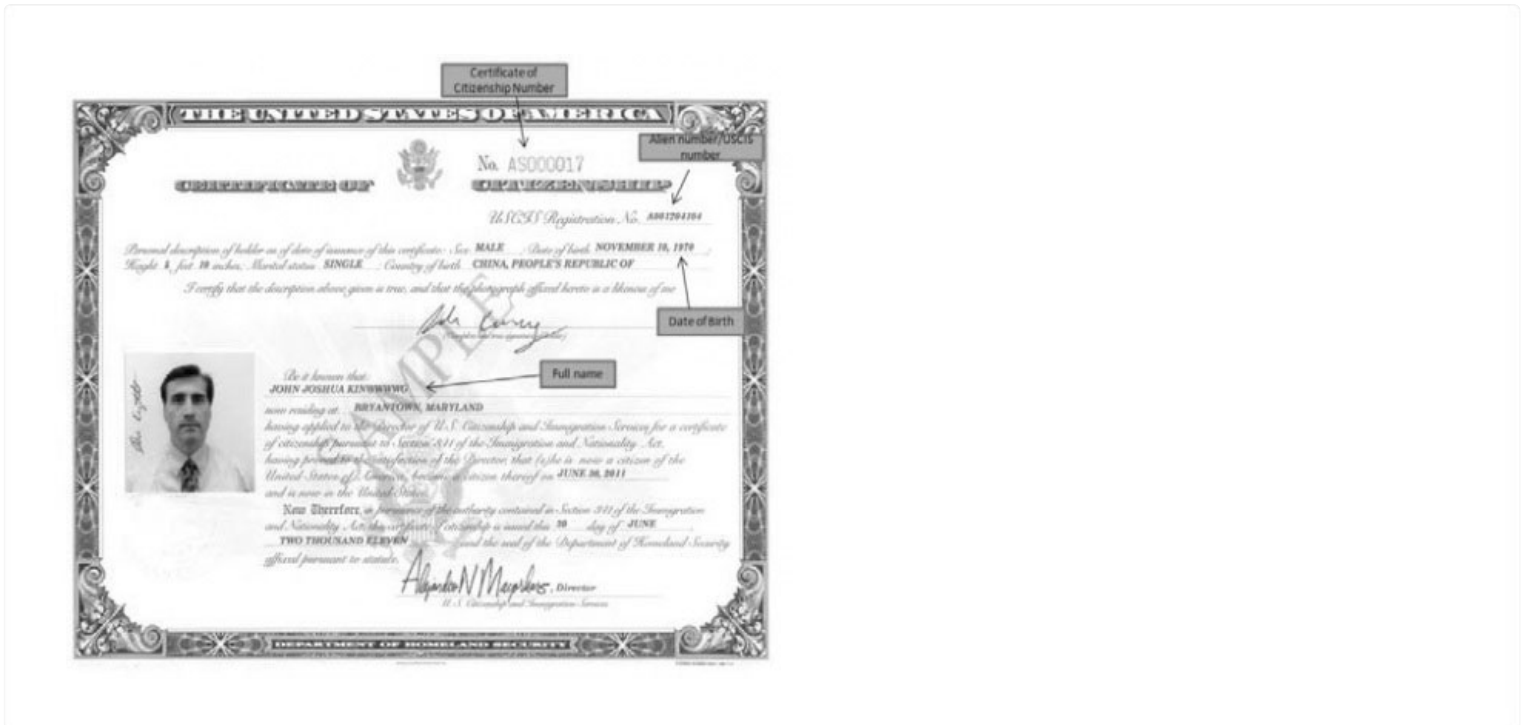
The Certificate of Naturalization is issued to naturalized U.S. citizens. A revised version of the Certificate of Naturalization (Form N-550) was created in 2010.

All previously issued certificates remain valid.



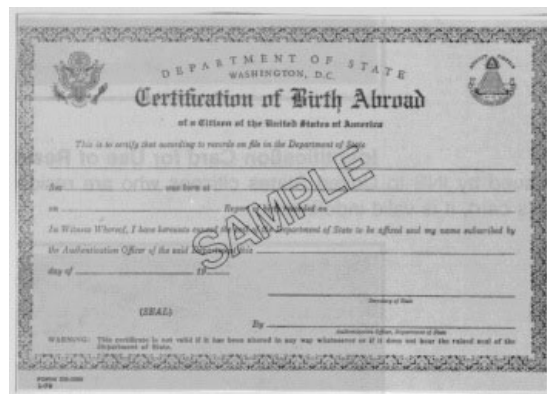
Certificate of Citizenship

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.

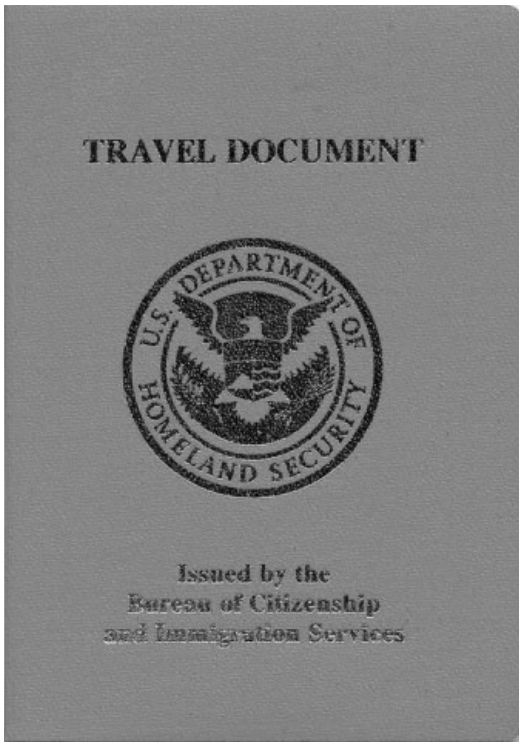
See also the I-94 website at:

<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.

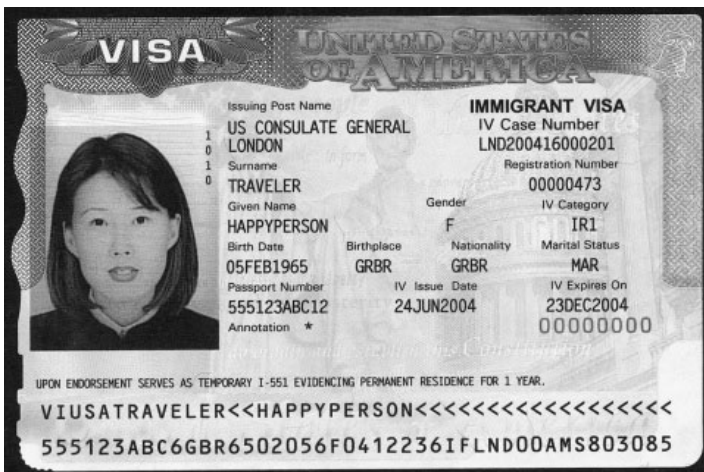
For permanent resident status, must be stamped "Processed for I-551" with expiration date or "Temporary Form I-551" with appropriate information filled in. For other eligible noncitizens, must be stamped with the proper information as described for Refugee, Asylum Status, Conditional Entrant (before April 1, 1980), Parolee, or Cuban- Haitian Entrant.

I-94 Arrival-Departure Record

United States Travel Document



(front cover) This contains the Reentry Permit (Form I-327) and the Refugee Travel Document (Form I-571). It is used by lawful permanent residents, refugees, and asylees.



Machine Readable Immigrant Visa (MRIV)

The MRIV will appear in the holder's (foreign) passport. If the passport is unexpired and endorsed with an admission stamp and the statement, "Upon endorsement serves as temporary I-551 evidencing permanent residence for 1 year," it serves as a temporary I-551 and as valid documentation for establishing aid eligibility.



I-571 Refugee Travel document

Contained in the U.S. Travel document, the I-571 helps document the status of refugees.

Re-entry permit

USCIS issues the Form I-327, Re-Entry Permit to permanent residents and conditional residents to allow them to re-enter the U.S. for a period of two years. The re-entry permit is found in the U.S. Travel Document.



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:

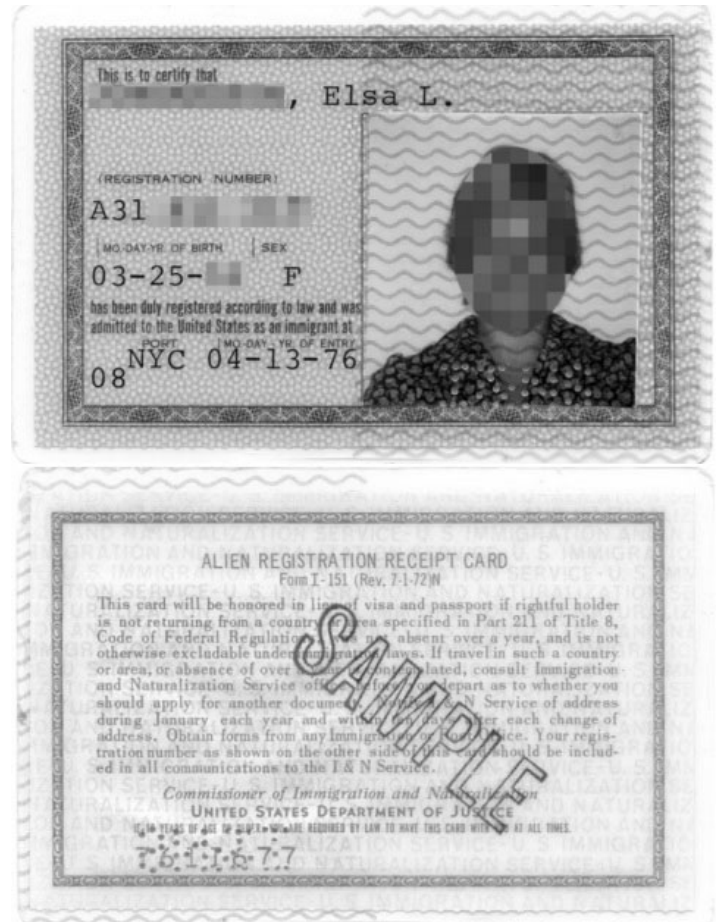
Family Name:	LI
First (Given) Name:	LYDIA
Birth Date (MM/DD/YYYY):	01/01/1990
Passport Number:	P123123213
Passport Country of Issuance:	Mexico
Date of Entry (MM/DD/YYYY):	04/11/2012
Class of Admission:	B1

► If an employer, local, state or federal agency requests admission information, present your ad...
required... documents requested... employer or agency... that...

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.

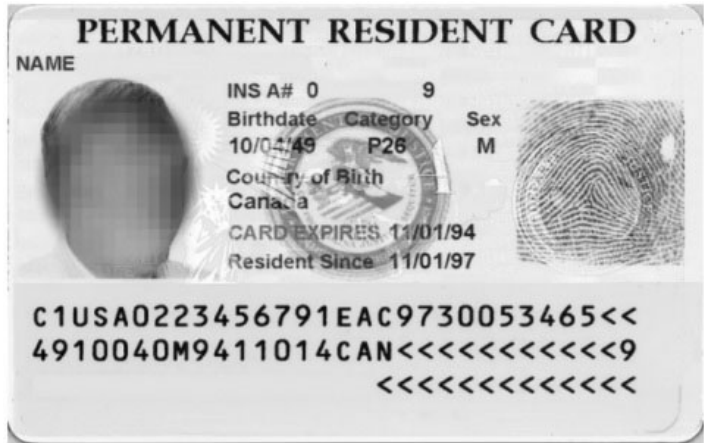
It was phased in beginning in January 1977 and was revised in 1989. The “Conditional Resident Alien Card” is identified by a “C” on the front and an expiration date on the back.



(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)



(2010 front)



(2010 back)

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 NCHE’s Homeless Liaison Toolkit* at https://nche.ed.gov/pr/liason_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>

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<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

SCHOOL WELLNESS

SCHOOL DISTRICT HOMELESS LIAISON LOCATOR

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 (mailto:dwilliams@a-central.us)
Abingdon-Avon CUSD 276	District	507 N Monroe St Ste 3 Abingdon, IL 61410-1285	309-462-2301	Dawn Ginther (mailto:dginther@atown276.net)
ACE Amandla Charter School	District	6820 S Washtenaw Ave Chicago, IL 60629-1826	773-535-7150	Sandra Paredes (mailto:sparedes@aceamandla.org)
Adam / Brwn / Cass / Morgn / Pik / Sctt ROE	ROE	507 Vermont St Quincy, IL 62301-2920	217-277-2080	Amanda Isringhausen (mailto:aisringhausen@roe1.net)
Addison SD 4	District	222 N JF Kennedy Dr Addison, IL 60101-6602	630-458-2425	Keri Karpman (mailto:kkarpman@asd4.org)
Adlai E Stevenson HSD 125	District	2 Stevenson Dr Lincolnshire, IL 60069-2824	847-415-4000	Sarah LaFrancis (mailto:slafrancis@d125.org)
Akin CCSD 91	District	21962 Akin Blacktop Akin, IL 62890-1304	618-627-2180	Mrs. Kandi Wilkerson (mailto:kwilkerson@akin091.org)
Albers SD 63	District	PO Box 104 Albers, IL 62215-0104	618-248-5146	Janel Zurliene (mailto:jzurliene@alberscougars.com)
Alden Hebron SD 19	District	9604 Illinois St Hebron, IL 60034-9618	815-648-2442	Brittany Schultz (mailto:bschultz@ah19.org)

Filing Status [] Single [] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS 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, City, town, or post office, State, ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code, Presidential Election Campaign.

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] 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, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] Is blind

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents.

Income section table with rows 1a through 1z and columns for amounts and taxable amounts.

Table for interest and dividends: 2a Tax-exempt interest, 2b Taxable interest, 3a Qualified dividends, 3b Ordinary dividends, 4a IRA distributions, 4b Taxable amount, 5a Pensions and annuities, 5b Taxable amount, 6a Social security benefits, 6b Taxable amount.

Standard Deduction for—
• Single or Married filing separately, \$12,950
• Married filing jointly or Qualifying surviving spouse, \$25,900
• Head of household, \$19,400
• If you checked any box under Standard Deduction, see instructions.

Table for income adjustments: 7 Capital gain or (loss), 8 Other income from Schedule 1, line 10, 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income, 10 Adjustments to income from Schedule 1, line 26, 11 Subtract line 10 from line 9. This is your adjusted gross income, 12 Standard deduction or itemized deductions (from Schedule A), 13 Qualified business income deduction from Form 8995 or Form 8995-A, 14 Add lines 12 and 13, 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income.

Tax and Credits	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	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	

Payments	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	2022 estimated tax payments and amount applied from 2021 return		26
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 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
	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 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37
	38	Estimated tax penalty (see instructions)	38

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 _____

22222		a Employer's social security number		OMB No. 1545-0008				
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
						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b
						14 Other		12c
								12d
f Employee's address and ZIP code								
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
Copy 1—For State, City, or Local Tax Department

2022

Department of the Treasury—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

2022

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	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	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	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABL account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
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) 2022

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 8l 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 8m	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

2022
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. If not required, check here <input type="checkbox"/>	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)

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71478U

Schedule 2 (Form 1040) 2022

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 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	Reserved for future use		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. 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

2022
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) 2022

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	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b		
c	Reserved for future use	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	Reserved for future use	13g		
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 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)

2022

Department of the Treasury Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Partner's Share of Income, Deductions, Credits, etc. See 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

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)?
Yes No

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)
Beginning
Ending

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. Rows include: 1 Ordinary business income (loss), 2 Net rental real estate income (loss), 3 Other net rental income (loss), 4a-4c Guaranteed payments, 5 Interest income, 6a-6c Dividends, 7 Royalties, 8 Net short-term capital gain (loss), 9a-9c Capital gains, 10 Net section 1231 gain (loss), 11 Other income (loss), 12 Section 179 deduction, 13 Other deductions, 14 Self-employment earnings (loss), 15 Credits, 16-17 Schedule K-3 and AMT items, 18-20 Tax-exempt income and nondeductible expenses, 21 Foreign taxes paid or accrued.

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

2022 Returns

TAX GUIDE 2022



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, 2023. 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.

Filing status name changed to qualifying surviving spouse. The filing status qualifying widow(er) is now called qualifying surviving spouse. The rules for the filing status have not changed. The same rules that applied for qualifying widow(er) apply to qualifying surviving spouse. See [chapter 2](#) for information on filing status.

New lines 1a through 1z on Form 1040 and 1040-SR. This year line 1 is expanded and there are new lines 1a through 1z.

New lines on Schedule 1. This year there are new lines 8r through 8u.

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 2019, 2020, or 2021, it expired at the end of 2022 and must be renewed if you need to file a U.S. federal tax return in 2023. 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 2023. 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 2019, 2020, or 2021.

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 individuals whose spouse has died, 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

Table 1-1. 2022 Filing Requirements for Most Taxpayers

IF your filing status is...	AND at the end of 2022 you were...*	THEN file a return if your gross income was at least...**
Single	under 65	\$12,950
	65 or older	\$14,700
Married filing jointly***	under 65 (both spouses)	\$25,900
	65 or older (one spouse)	\$27,300
	65 or older (both spouses)	\$28,700
Married filing separately	any age	\$5
Head of household	under 65	\$19,400
	65 or older	\$21,150
Qualifying surviving spouse	under 65	\$25,900
	65 or older	\$27,300

* If you were born on January 1, 1958, you are considered to be age 65 at the end of 2022. (If your spouse died in 2022 or if you are preparing a return for someone who died in 2022, 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 2022, 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 2022 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

(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 2022; 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).

If either (1) or (2) applies, see the Instructions for Form 1040 or Pub. 915 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 their 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, 2023, you are considered 65 for 2022.

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.

- Your spouse died in 2022 or you are the 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 their 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 the child's 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 2022 or was a full-time student under age 24 at the end of 2022, 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 Instructions for Form 8814, Parents' Election To Report Child's Interest and Dividends.

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.

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.

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 for more information.
3. You qualify for the additional child tax credit. See [chapter 14](#) for more information.
4. You qualify for the premium tax credit. See Pub. 974 for more information.
5. You qualify for the American opportunity credit. See Pub. 970 for more information.
6. You qualify for the credit for federal tax on fuels. See [chapter 13](#) for more information.

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.

Why Should I File Electronically?

Electronic Filing

If your adjusted gross income (AGI) is less than a certain amount, you are eligible for *Free File*, a free tax software service offered by IRS partners, to prepare and *e-file* your return for free. If your income is over the amount, you are still eligible for Free File Fillable Forms, an electronic

treatment of an item, use Form 8275. You must also have a reasonable basis for treating the item the way you did.

In cases of substantial understatement only, items that meet the requirements of Revenue Procedure 2021-52 (or later update) are considered adequately disclosed on your return without filing Form 8275.

Use Form 8275-R to disclose items or positions contrary to regulations.

Transaction lacking economic substance. For more information on economic substance, see section 7701(o).

Foreign financial asset. For more information on undisclosed foreign financial assets, see section 6662(j).

Reasonable cause. You won't have to pay a penalty if you show a good reason (reasonable cause) for the way you treated an item. You must also show that you acted in good faith. This doesn't apply to a transaction that lacks economic substance.

Filing erroneous claim for refund or credit. You may have to pay a penalty if you file an erroneous claim for refund or credit. The penalty is equal to 20% of the disallowed amount of the claim, unless you can show a reasonable basis for the way you treated an item. However, any disallowed amount due to a transaction that lacks economic substance won't be treated as having a reasonable basis. The penalty won't be figured on any part of the disallowed amount of the claim that relates to the earned income credit or on which the accuracy-related or fraud penalties are charged.

Frivolous tax submission. You may have to pay a penalty of \$5,000 if you file a frivolous tax return or other frivolous submissions. A frivolous tax return is one that doesn't include enough information to figure the correct tax or that contains information clearly showing that the tax you reported is substantially incorrect. For more information on frivolous returns, frivolous submissions, and a list of positions that are identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at [IRS.gov/irb/2010-17_IRB/ar13.html](https://www.irs.gov/irb/2010-17_IRB/ar13.html).

You will have to pay the penalty if you filed this kind of return or submission based on a frivolous position or a desire to delay or interfere with the administration of federal tax laws. This includes altering or striking out the preprinted language above the space provided for your signature.

This penalty is added to any other penalty provided by law.

Fraud. If there is any underpayment of tax on your return due to fraud, a penalty of 75% of the underpayment due to fraud will be added to your tax.

Joint return. The fraud penalty on a joint return doesn't apply to a spouse unless some part of the underpayment is due to the fraud of that spouse.

Failure to supply SSN. If you don't include your SSN or the SSN of another person where required on a return, statement, or other document, you will be subject to a penalty of \$50 for each failure. You will also be subject to a penalty of \$50 if you don't give your SSN to another

person when it is required on a return, statement, or other document.

For example, if you have a bank account that earns interest, you must give your SSN to the bank. The number must be shown on the Form 1099-INT or other statement the bank sends you. If you don't give the bank your SSN, you will be subject to the \$50 penalty. (You may also be subject to "backup" withholding of income tax. See [chapter 4](#).)

You won't have to pay the penalty if you are able to show that the failure was due to reasonable cause and not willful neglect.

Criminal Penalties

You may be subject to criminal prosecution (brought to trial) for actions such as:

1. Tax evasion;
2. Willful failure to file a return, supply information, or pay any tax due;
3. Fraud and false statements;
4. Preparing and filing a fraudulent return; or
5. Identity theft.

Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

For more information, see Pub. 5027.

TIP All taxpayers are now eligible for an Identity Protection Personal Identification Number (IP PIN). For more information, see Pub. 5477. To apply for an IP PIN, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN) and use the Get an IP PIN tool.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 877-777-4778 or 800-829-4059 (TTY/TDD). Deaf or hard-of-hearing individuals can also contact the IRS through the Telecommunications Relay Services (TRS) at [FCC.gov/TRS](https://www.fcc.gov/TRS).

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to

mimic legitimate business emails and websites. The most common form is the act of sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS doesn't initiate contacts with taxpayers via emails. Also, the IRS doesn't request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission (FTC) at spam@uce.gov or report them at ftc.gov/complaint. You can contact them at ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been a victim of identity theft, see [IdentityTheft.gov](https://www.identitytheft.gov) or Pub. 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 Surviving Spouse.

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 surviving spouse. If you are considered unmarried, you may be able to file as head of household or as qualifying surviving spouse. See [Head of Household](#) and [Qualifying Surviving Spouse](#), later, 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 Surviving Spouse](#).

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.

Spouse died before January 1, 2022. Your filing status may be single if your spouse died before January 1, 2022, and you didn't remarry before the end of 2022. You may, however, be able to use another filing status that will give you a lower tax. See [Head of Household](#) and [Qualifying Surviving Spouse](#), 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 2023 before filing a 2022 return, you can choose married filing jointly as your filing status on your 2022 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 their 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 whose spouse has died, or who are divorced, 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 them, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Spouse." 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 them.

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 they are 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. For more information on special tax rules for persons who are 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 \$2,500 (instead of \$5,000 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 2022 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, your dependent parent 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 your spouse 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.



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 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 child lived with you all year and was 18 years old at the end of the year. Your child didn't provide more than half of their own support and doesn't meet the tests to be a qualifying child of anyone else. As a result, this child is your qualifying child (see *Qualifying Child* in chapter 3) and, because this child 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 child was 25 years old at the end of the year and your child's gross income was \$5,000. Because your child doesn't meet the *age test* (explained under *Qualifying Child*



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](https://www.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](https://www.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](https://www.irs.gov/TD9946). For the latest filing information, see [IRS.gov/Form1098F](https://www.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](https://www.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](https://www.irs.gov/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).

Reminders

Limits on modified adjusted gross income (MAGI). The lifetime learning credit and the American opportunity credit MAGI limits are \$180,000 if you're married filing jointly (\$90,000 if you're filing single, head of household, or qualifying surviving spouse). See Table 1 and the instructions for line 3 or line 14.

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, 2023, 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 Form 1098-T that have been paid by qualified scholarships, including those that were not processed by the universities.



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 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 2022 return (including extensions), you can't claim the American opportunity credit on either your original or an amended 2022 return. Also, the American opportunity credit isn't allowed on either your original or an amended 2022 return for a student who hasn't been issued a TIN by the due date of your 2022 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 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 2022, 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 2022**

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 surviving spouse	\$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse
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 2022	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 2022 (or the first 3 months of 2023 if the qualified expenses were paid in 2022)	Available for one or more courses
Felony drug conviction	As of the end of 2022, 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 2022 for academic periods beginning in 2022 or beginning in the first 3 months of 2023	
TIN needed by filing due date	Filers and students must have been issued a TIN by the due date of their 2022 return (including extensions)	Students must have been issued a TIN by the due date of their 2022 return (including extensions)
Educational institution's EIN	You must provide the educational institution's employer identification number (EIN) on your Form 8863	Educational institution's employer identification number (EIN) is not required 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 2022, the credits are based on the amount of adjusted qualified education expenses paid for the student in 2022 for academic periods beginning in 2022 or beginning in the first 3 months of 2023.

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 2022 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 2022 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 surviving spouse with dependent child.
5. The student has not been issued a TIN by the due date of their 2022 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 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 2022 tax return only if **all** of the following seven requirements are met.

1. As of the beginning of 2022, 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 2022. If the American opportunity credit has been claimed for this student for any 3 or fewer tax years before 2022, this requirement is met.

Example 1. Student A was eligible for the American opportunity credit for 2016, 2017, 2018, and 2021. Student A's parents claimed the American opportunity credit for the student on their 2016, 2017, and 2018 tax returns. Student A claimed the American opportunity credit on their own 2021 tax return. The American opportunity credit has been claimed for Student A for 4 tax years before 2022. Therefore, the American opportunity credit **cannot** be claimed for Student A for 2022. If Student A was to file Form 8863 for 2022, they would check "Yes" for Part III, line 23, and would be eligible to claim only the lifetime learning credit if they meet all other requirements.

Example 2. Student B was eligible for the American opportunity credit for 2018, 2019, 2020, and 2022. Student B's parents claimed the American opportunity credit for the student on their tax returns for 2018, 2019, and 2020. No one claimed an American opportunity credit for Student B for any other tax year. The American opportunity credit has been claimed for Student B for only 3 tax years before 2022. Therefore, Student B meets the second requirement to be eligible for the American opportunity credit. If Student B were to file Form 8863 for 2022, they would check "No" for Part III, line 23. If Student B meets all of the other requirements, they are eligible for the American opportunity credit.

3. For at least one academic period beginning or treated as beginning (see next) in 2022, the student both:

- Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and
- 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 2022, you must treat an academic period beginning in the first 3 months of 2023 as if it began in 2022 if qualified education expenses for the student were paid in 2022 for that academic period. See *Prepaid Expenses*, later.

Example. Student C enrolls on a full-time basis in a degree program for the 2023 spring semester, which begins in January


2023. Student C pays their tuition for the 2023 spring semester in December 2022. Because the tuition Student C paid in 2022 relates to an academic period that begins in the first 3 months of 2023, Student C's eligibility to claim an American opportunity credit in 2022 is determined as if the 2023 spring semester began in 2022. Therefore, Student C satisfies this third requirement.

4. As of the end of 2022, 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 2022 return (including extensions).


6. The student received Form 1098-T from the educational institution for 2022 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 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 2022 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 2022 (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 2022 (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 2022 for an academic period that begins in the first 3 months of 2023 can be used in figuring an education credit for 2022 only. For example, if you pay \$2,000 in December 2022 for qualified tuition for the 2023 winter quarter that begins in January 2023, you can use that \$2,000 in figuring an education credit for 2022 only (if you meet all the other requirements).



You cannot use any amount you paid in 2021 or 2023 to figure the qualified education expenses you use to figure your 2022 education credit(s).

Adjusted Qualified Education Expenses

For each student, reduce the qualified education expenses paid in 2022 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 2022, 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 2022 may be treated as a refund of qualified education expenses paid in 2022. This tax-free educational assistance is any tax-free educational assistance received by you or anyone else after 2022 for qualified education expenses paid on behalf of a student in 2022 (or attributable to enrollment at an eligible educational institution during 2022).

If this tax-free educational assistance is received after 2022, but before you file your 2022 income tax return, see [Refunds received after 2022, but before your income tax return is filed](#), later. If this tax-free educational assistance is received after 2022 and after you file your 2022 income tax return, see [Refunds received after 2022 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 2022 may be treated as a refund. See [Tax-free educational assistance](#), earlier.

Refunds received in 2022. For each student, figure the adjusted qualified education expenses for 2022 by adding all the qualified education expenses paid in 2022 and subtracting any refunds of those expenses received from the eligible educational institution during 2022.

Refunds received after 2022, but before your income tax return is filed. If anyone receives a refund after 2022 of qualified education expenses paid on behalf of a student in 2022 and the refund is received before you file your 2022 income tax return, reduce the amount of qualified education expenses for 2022 by the amount of the refund.

Refunds received after 2022 and after your income tax return is filed. If anyone receives a refund after 2022 of qualified education expenses paid on behalf of a student in 2022 and the refund is received after you file your 2022 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 2022, or any refund of your qualified education expenses paid in 2022, is received after you file your 2022 income tax return, you must recapture (repay) any excess credit. You do this by refiguring the amount of your adjusted qualified education expenses for 2022 by reducing the expenses by the amount of the refund or tax-free educational assistance. You then refigure your education credit(s) for 2022 and figure the amount by which your 2022 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 2022 for your child's spring semester beginning in January 2023. You filed your 2022 tax return on February 2, 2023, 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 2022 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 2023 income tax return. See the instructions for your 2023 income tax return to determine where to include this tax.

TIP If you paid qualified education expenses in both 2022 and 2023 for an academic period that begins in the first 3 months of 2023 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 2023 instead of reducing the qualified education expenses you paid in 2022.

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.

An eligible educational institution also includes certain educational institutions located outside the United States that are eligible to participate in a student aid program administered by the Department of Education.

TIP The educational institution should be able to tell you if it is an eligible educational institution.

Additional Information

See Pub. 970, chapters 2 and 3, for more information about these credits.

Specific Instructions



You must complete a separate Part III on page 2 for each individual for whom you're claiming either credit before you complete Parts I and II.

Part I—Refundable American Opportunity Credit

Line 1

Enter the amount from Part III, line 30. If you're claiming the American opportunity credit for more than one student, add the amounts from each student's Part III, line 30, and enter the total for those students on line 1.

Line 3

Enter your MAGI. Generally, your MAGI is the amount on your Form 1040 or 1040-SR, line 11. However, if you're filing Form 2555, or Form 4563, or are excluding income from Puerto Rico, you must include on line 3 the amount of income you excluded. For details, see Pub. 970.

Line 7

If you were under age 24 at the end of 2022 and the conditions listed below apply to you, you **cannot** claim any part of the American opportunity credit as a refundable credit on your tax return. Instead, you can claim your allowed credit, figured in Part II, only as a nonrefundable credit to reduce your tax.

You **don't** qualify for a refundable American opportunity credit if 1 (a, b, or c), 2, and 3 below apply to you.

1. You were:
 - a. Under age 18 at the end of 2022, **or**
 - b. Age 18 at the end of 2022 **and** your earned income (defined later) was less than one-half of your support (defined later), **or**
 - c. Over age 18 and under age 24 at the end of 2022 **and** a full-time student (defined later) **and** your earned income (defined later) was less than one-half of your support (defined later).
2. At least one of your parents was alive at the end of 2022.
3. You're not filing a joint return for 2022.

If you meet these conditions, check the box next to line 7, skip line 8, and enter the amount from line 7 on line 9. If these conditions don't apply to you, complete line 8.

You can answer the following questions to determine whether you qualify for a refundable American opportunity credit.

1. Were you under age 24 at the end of 2022?

If no, stop here; you **do** qualify to claim part of the allowable American opportunity credit as a refundable credit.
If yes, go to question 2.
2. Were you over age 18 at the end of 2022?

If yes, go to question 3.
If no, go to question 4.
3. Were you a full-time student (defined later) for 2022?

If no, stop here; you **do** qualify to claim part of your allowable American opportunity credit as a refundable credit.
If yes, go to question 5.
4. Were you age 18 at the end of 2022?

If yes, go to question 5.

If no, go to question 6.

5. Was your earned income (defined later) less than one-half of your support (defined later) for 2022?

If no, stop here; you **do** qualify to claim part of your allowable American opportunity credit as a refundable credit.
If yes, go to question 6.
6. Were either of your parents alive at the end of 2022?

If no, stop here; you **do** qualify to claim part of your allowable American opportunity credit as a refundable credit.
If yes, go to question 7.
7. Are you filing a joint return for 2022?

If no, you **don't** qualify to claim part of your allowable American opportunity credit as a refundable credit.
If yes, you **do** qualify to claim part of your allowable American opportunity credit as a refundable credit.



The educational institution's EIN must be provided on line 22(4) if the American opportunity credit is claimed for this student.

Earned income. Earned income includes wages, salaries, professional fees, and other payments received for personal services actually performed. Earned income includes the part of any scholarship or fellowship grant that represents payment for teaching, research, or other services performed by the student that are required as a condition for receiving the scholarship or fellowship grant. Earned income doesn't include that part of the compensation for personal services rendered to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services actually rendered.

If you're a sole proprietor or a partner in a trade or business in which both personal services and capital are material income-producing factors, earned income also includes a reasonable allowance for compensation for personal services, but not more than 30% of your share of the net profits from that trade or business (after subtracting the deduction for one-half of self-employment tax). However, if capital isn't an income-producing factor and your personal services produced the business income, the 30% limit doesn't apply.

Support. Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expenses paid by the one furnishing such item. If the item of support is in the form of property or lodging, measure the amount of such item of support by its fair market value. To figure your support, count support provided by you, your parents, and others. However, a scholarship received by you isn't considered support if you were a full-time student (defined next) for 2022.

Full-time student. Solely for purposes of determining whether a scholarship is considered support, you were a full-time student for 2022 if during any part of any 5 calendar months during the year you were enrolled as a full-time student at an eligible educational institution (defined earlier), or took a full-time, on-farm training course given by such an institution or by a state, county, or local government agency.

Part II—Nonrefundable Education Credits

Line 9

Enter the amount from line 9 on the Credit Limit Worksheet, line 2, later.

Line 10

Enter the amount from Part III, line 31. If you're claiming the lifetime learning credit for more than one student, add the amounts from each student's Part III, line 31, and enter the total for all those students on line 10.

Line 14

Generally, your MAGI is the amount on your Form 1040 or 1040-SR, line 11. However, if you're filing Form 2555, or Form 4563, or are excluding income from Puerto Rico, you must include on line 14 the amount of income you excluded. For details, see Pub. 970.


Line 18

Enter the amount from line 18 on the Credit Limit Worksheet, line 1, later.

Line 19

Enter the amount from line 7 of the Credit Limit Worksheet here and on Schedule 3 (Form 1040), line 3.

Credit Limit Worksheet	
Complete this worksheet to figure the amount to enter on line 19.	
1. Enter the amount from Form 8863, line 18	1. _____
2. Enter the amount from Form 8863, line 9	2. _____
3. Add lines 1 and 2	3. _____
4. Enter the amount from: Form 1040 or 1040-SR, line 18	4. _____
5. Enter the total of your credits from: Schedule 3 (Form 1040), lines 1, 2, 6d and 6l	5. _____
6. Subtract line 5 from line 4	6. _____
7. Enter the smaller of line 3 or line 6 here and on Form 8863, line 19	7. _____

 **You must complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit before you complete either Part I or Part II. Use additional copies of page 2 as needed for each student.**

Part III—Student and Educational Institution Information

Line 20

Enter the student's name as shown on page 1 of your tax return.

Line 21

Enter the student's social security number (or other TIN, if applicable) as shown on page 1 of your tax return.

Line 22

If the student attended only one educational institution, enter the information about the institution and answer the questions about Form 1098-T in column (a). If the student attended a second educational institution, enter the information and answers for the

second educational institution in column (b). If the student attended more than two educational institutions, attach an additional page 2 completed only through line 22.

If the educational institution has a foreign address, enter the foreign address here and don't abbreviate the country name. Follow the country's practice for entering the postal code and name of the province, country, or state.

The educational institution's EIN must be provided on line 22(4) if the American opportunity credit is claimed for this student.

Line 23

If the American opportunity credit has been claimed for this student for any 4 tax years before 2022, the American opportunity credit cannot be claimed for this student for 2022. Check "Yes" and go to line 31.

If the American opportunity credit has been claimed for this student for 3 or fewer prior tax years, check "No." See *Student qualifications*, earlier.

Line 24

Check "Yes" if the student enrolled at least half-time for at least one academic period that began or is treated as having begun (see below) in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential. Otherwise, check "No."

If any qualified education expenses for the student were paid in 2022 for an academic period beginning in the first 3 months of 2023, treat that academic period as if it began in 2022. See *Student qualifications* and *Prepaid Expenses*, earlier.

If you checked "Yes," go to line 25. If you checked "No," the student isn't eligible for the American opportunity credit; skip lines 25 through 30 and go to line 31.

Line 25

Check "Yes" if the student completed the first 4 years of postsecondary education before 2022. Otherwise, check "No."


A student has completed the first 4 years of postsecondary education before 2022 if the educational institution has awarded the student 4 years of academic credit at that institution for postsecondary coursework the student completed before 2022. Disregard any academic credit awarded solely on the basis of the student's performance on proficiency examinations.

If you checked "No," go to line 26. If you checked "Yes," the student isn't eligible for the American opportunity credit; skip lines 26 through 30 and go to line 31.

Line 26

Check "Yes" if the student was convicted, before the end of 2022, of a federal or state felony for possession or distribution of a controlled substance.

If you checked "No," complete lines 27 through 30 for this student. If you checked "Yes," the student isn't eligible for the American opportunity credit; skip lines 26 through 30 and go to line 31.

 **You cannot claim 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

Line 27

Enter the student's adjusted qualified education expenses for line 27. See *Qualified Education Expenses*, earlier. Use the Adjusted Qualified Education Expenses Worksheet, later, to figure each student's adjusted qualified education expenses. Don't enter more than \$4,000. Enter the total of all amounts from all Parts III, line 30, on Part I, line 1.

Lifetime Learning Credit

Line 31

Enter the student's adjusted qualified education expenses on line 31. See *Qualified Education Expenses*, earlier. Use the Adjusted Qualified Education Expenses Worksheet next to figure each student's adjusted qualified education expenses. Enter the total of all amounts from Part III, line 31, on Part II, line 10.

Adjusted Qualified Education Expenses Worksheet

See *Qualified Education Expenses*, earlier, before completing.

Complete a separate worksheet for each student for each academic period beginning or treated as beginning (see below) in 2022 for which you paid (or are treated as having paid) qualified education expenses in 2022.

1. Total qualified education expenses paid for or on behalf of the student in 2022 for the academic period	_____
2. Less adjustments:	
a. Tax-free educational assistance received in 2022 allocable to the academic period	_____
b. Tax-free educational assistance received in 2023 (and before you file your 2022 tax return) allocable to the academic period	_____
c. Refunds of qualified education expenses paid in 2022 if the refund is received in 2022 or in 2023 before you file your 2022 tax return	_____
3. Total adjustments (add lines 2a, 2b, and 2c)	_____
4. Adjusted qualified education expenses. Subtract line 3 from line 1. If zero or less, enter -0-	_____



If you're claiming an education credit for more than one student, complete a separate Part III for each student before returning to page 1 to complete Parts I and II.

If any qualified education expenses for the student were paid in 2022 for an academic period beginning in the first 3 months of 2023, treat that academic period as if it began in 2022. See *Student qualifications* and *Prepaid Expenses*, earlier.

Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

2022
Attachment
Sequence No. **50**

Name(s) shown on return

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 surviving spouse	2	
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	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 surviving spouse	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 surviving spouse	13	
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	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 surviving spouse	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> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> <p>a. Name of first educational institution</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 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 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 style="text-align: center;">_ _ - _ _ _ _ _</p> </td> <td style="width:50%; vertical-align: top;"> <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>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 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 style="text-align: center;">_ _ - _ _ _ _ _</p> </td> </tr> </table>		<p>a. Name of first educational institution</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 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 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 style="text-align: center;">_ _ - _ _ _ _ _</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>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 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 style="text-align: center;">_ _ - _ _ _ _ _</p>
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<p>23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? <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 2022 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 2022? 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 2022, 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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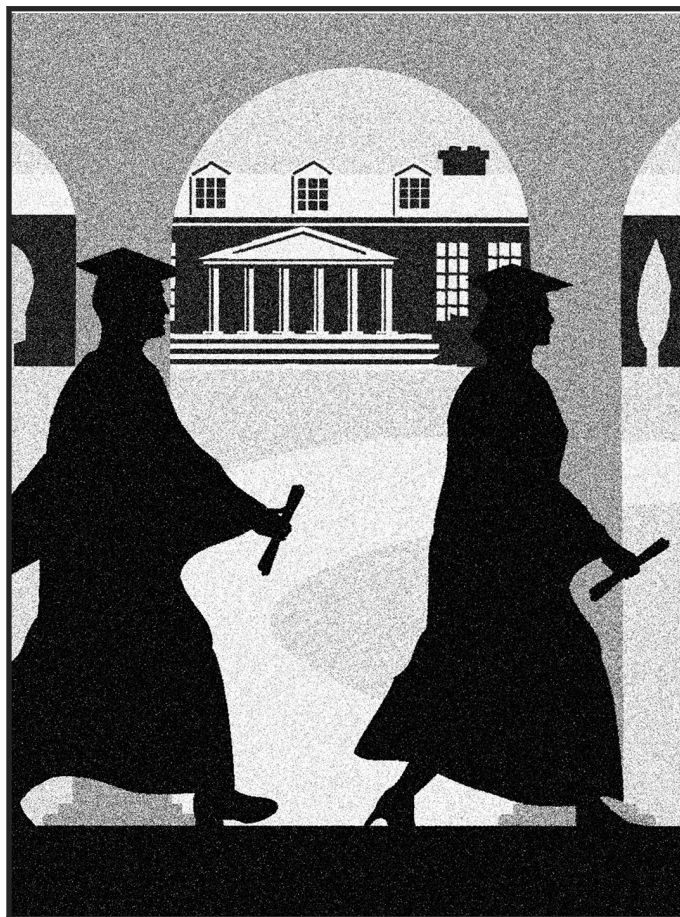
Publication 970

Cat. No. 25221V

Tax Benefits for Education

For use in preparing

2022 Returns



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov](https://www.irs.gov) (Español)
- [IRS.gov](https://www.irs.gov) (Chinese) (中文)
- [IRS.gov/Korean](https://www.irs.gov) (한국어)
- [IRS.gov/Russian](https://www.irs.gov) (Русский)
- [IRS.gov/Vietnamese](https://www.irs.gov) (Tiếng Việt)

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Future Developments

For the latest information about developments related to Pub. 970, such as legislation enacted after it was published, go to [IRS.gov/Pub970](https://www.irs.gov/pub970).

What's New

Student loan interest deduction. For 2022, the amount of your student loan interest deduction is gradually reduced (phased out) if your MAGI is between \$70,000 and \$85,000 (\$145,000 and \$175,000 if you file a joint return). You can't claim the deduction if your MAGI is \$85,000 or more (\$175,000 or more if you file a joint return). See [chapter 4](#).

Education savings bond program. For 2022, the amount of your education savings bond interest exclusion is gradually reduced (phased out) if your MAGI is between \$85,800 and \$100,800 (\$128,650 and \$158,650 if you file a joint return). You can't exclude any of the interest if your MAGI is \$100,800 or more (\$158,650 or more if you file a joint return). See [chapter 9](#).

Business deduction for work-related education. Generally, if you claim a business deduction for work-related education and you drive your car to and from school, the amount you can deduct for miles driven from January 1, 2022, through June 30, 2022, is 58.5 cents a mile. The amount you can deduct for miles driven from July 1, 2022, through December 31, 2022, is 62.5 cents a mile. See [chapter 11](#).

Reminders

Form 1098-T, Tuition Statement. When figuring an education credit, use only the amounts you paid and are deemed to have paid during the tax year for qualified education expenses. In most cases, the student should receive Form 1098-T from the eligible educational institution by January 31, 2023. However, the amount on Form 1098-T might be different from the amount you actually paid and are deemed to have paid. In addition, Form 1098-T should give you other information for that institution, such as adjustments made for prior years; the amount of scholarships or grants, reimbursements, or refunds; and whether the student was enrolled at least half-time or was a graduate student. The eligible educational institution may ask for a completed Form W-9S, Request for Student's or Borrower's Taxpayer Identification Number and Certification, or similar statement to obtain the student's name, address, and taxpayer identification number.

Form 1098-T requirement. To be eligible to claim the American opportunity credit or 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 a credit if the student doesn't receive Form 1098-T because the student's educational institution isn't required to furnish Form 1098-T to the student under existing rules (for example, if the student is a qualified nonresident alien, has qualified education expenses paid entirely with scholarships, has qualified education expenses paid under a formal billing arrangement, or is enrolled in courses for which no academic credit is awarded). If a student's educational institution isn't required to provide Form 1098-T to the student, you may claim a credit without 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 a credit 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 Form 1098-T and doesn't furnish it or refuses to do so) and you take the following required steps: After January 31, 2023, but before you file your 2022 tax return, you or the student must request that the educational institution furnish Form 1098-T. You must fully cooperate with the educational institution's efforts to gather the information needed to furnish 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.

Educational institution's EIN required. 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 obtain this

information from Form 1098-T or the educational institution. See [chapter 2](#).

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 Credits After Disallowance, to your tax return for the next year for which you claim the credit. See [chapter 2](#).

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 [chapter 2](#).

Taxpayer identification number (TIN) needed by due date of return. If you haven't been issued a TIN by the due date of your 2022 return (including extensions), you can't claim the American opportunity credit on either your original or an amended 2022 return. Also, the American opportunity credit isn't allowed on either your original or an amended 2022 return for a student who hasn't been issued a TIN by the due date of your return (including extensions). See [chapter 2](#).

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](#).

Coordination with Pell grants and other scholarships or fellowship grants. It may benefit you to choose to include otherwise tax-free scholarships or fellowship grants in income. This may increase your education credit and lower your total tax or increase your refund. See *Coordination with Pell grants and other scholarships or fellowship grants* in [chapter 2](#) and [chapter 3](#).

Student loan interest deduction. You can't deduct as interest on a student loan any interest paid by your employer after March 27, 2000, and before January 1, 2026, under an educational assistance program. See [chapter 4](#).

Student loan forgiveness. The American Rescue Plan Act of 2021 modified the treatment of student loan forgiveness for discharges in 2021 through 2025. See [chapter 5](#).

Achieving a Better Life Experience (ABLE) account. This is a savings account for individuals with disabilities and their families. Distributions are tax free if used to pay the beneficiary's qualified disability expenses, which may include education expenses. For more information, see Pub. 907, Tax Highlights for Persons With Disabilities.

Estimated tax payments. If you have taxable income from any of your education benefits and the payer doesn't withhold enough income tax, you may need to make estimated tax payments. For more information, see Pub. 505, Tax Withholding and Estimated Tax.

Employer-provided educational assistance benefits. Employer-provided educational assistance benefits include payments made after March 27, 2020, and before January 1, 2026, for principal or interest on any qualified education loan you incurred for your education. See [chapter 10](#).

Miscellaneous itemized deductions. For tax years beginning after 2017 and before 2026, you no longer deduct work-related education expenses as a miscellaneous itemized deduction subject to a 2%-of-adjusted-gross-income floor. See [chapter 11](#).

Photographs of missing children. The Internal Revenue Service is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (800-843-5678) if you recognize a child.

Introduction

This publication explains tax benefits that may be available to you if you are saving for or paying education costs for yourself or, in many cases, another student who is a member of your immediate family. Most benefits apply only to higher education.

What is in this publication. [Chapter 1](#) explains the tax treatment of various types of educational assistance, including scholarships, fellowship grants, and tuition reductions.

Two tax credits for which you may be eligible are explained in [chapter 2](#) and [chapter 3](#). These benefits, which reduce the amount of income tax you may have to pay, are:

- The American opportunity credit, and
- The lifetime learning credit.

Nine other types of benefits are explained in [chapters 4](#) through [11](#). These benefits, which reduce the amount of income tax you may have to pay, are:

- Deduct student loan interest;
- Receive tax-free treatment of a canceled student loan;
- Receive tax-free student loan repayment assistance;
- Establish and contribute to a Coverdell education savings account (ESA), which features tax-free earnings;
- Participate in a qualified tuition program (QTP), which features tax-free earnings;
- Take early distributions from any type of individual retirement arrangement (IRA) for education costs

without paying the 10% additional tax on early distributions;

- Cash in savings bonds for education costs without having to pay tax on the interest;
- Receive tax-free education benefits from your employer; and
- Claim a business deduction for work-related education.

Note. You generally can't claim more than one of the benefits described in the list above for the same qualifying education expense.

Comparison table. Some of the features of these benefits are highlighted in the [Appendix](#), later in this publication. This general comparison table may guide you in determining which benefits you may be eligible for and which chapters you may want to read.



When you figure your taxes, you may want to compare these tax benefits so you can choose the method(s) that gives you the lowest tax liability. If you qualify, you may find that a combination of credit(s) and deduction(s) gives you the lowest tax.

Analyzing your tax withholding. After you estimate your education tax benefits for the year, you may be able to reduce the amount of your federal income tax withholding. Also, you may want to recheck your withholding during the year if your personal or financial situation changes. For more information, see Pub. 505, Tax Withholding and Estimated Tax.

Glossary. In this publication, wherever appropriate, we have tried to use the same or similar terminology when referring to the basic components of each education benefit. Some of the terms used are:

- Qualified education expenses,
- Eligible educational institution, and
- Modified adjusted gross income.

Even though the same term, such as qualified education expenses, is used to label a basic component of many of the education benefits, the same expenses aren't necessarily allowed for each benefit. For example, the cost of room and board is a qualified education expense for the qualified tuition program, but not for the education savings bond program.

Many of the terms used in the publication are defined in the glossary near the end of the publication. The glossary isn't intended to be a substitute for reading the chapter on a particular education benefit, but it will give you an overview of how certain terms are used in discussing the different benefits.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

Getting answers to your tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics by using the search feature or viewing the categories listed.

Getting tax forms, instructions, and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to download current and prior-year forms, instructions, and publications.

Ordering tax forms, instructions, and publications. Go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

Useful Items

You may want to see:

Publication

- 463** Travel, Gift, and Car Expenses
- 525** Taxable and Nontaxable Income
- 550** Investment Income and Expenses
- 590-A** Contributions to Individual Retirement Arrangements (IRAs)
- 590-B** Distributions from Individual Retirement Arrangements (IRAs)

Form (and Instructions)

- 1040** U.S. Individual Income Tax Return
- 1040-NR** U.S. Nonresident Alien Income Tax Return
- 1040-SR** U.S. Tax Return for Seniors
- 2106** Employee Business Expenses
- 5329** Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
- 8815** Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989
- 8863** Education Credits

See [chapter 12](#) for information about getting these publications and forms.

1.

Scholarships, Fellowship Grants, Grants, and Tuition Reductions

Reminders

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 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.

 **TIP** 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. 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.

1.	Enter the total amount of any scholarship or fellowship grant for 2022. See <i>Amount of scholarship or fellowship grant</i> , 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 <i>Reporting Scholarships and Fellowship Grants</i>, earlier. 	
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 <i>Reporting Scholarships and Fellowship Grants</i> , earlier, for information on how to report this amount on your tax return	9. _____

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 any taxable amount reported to you in box 1 of Form W-2 in the total on line 1a. Include any taxable amount not reported to you in box 1 of Form W-2 on Schedule 1 (Form 1040), line 8r.

Form 1040-NR. If you file Form 1040-NR, report any taxable amount on Schedule 1 (Form 1040), line 8r. Generally, you must report the amount reported to you in box 2 of Form(s) 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. For more information, see the Instructions for Form 1040-NR.

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.
3. You are the surviving spouse of an individual who died while an employee of the eligible educational institution or who retired or left on disability.
4. You are the dependent child or spouse of an individual described in (1) through (3) above.

Child of deceased parents. For purposes of the qualified tuition reduction, a child is a dependent child if the child is under age 25 and both parents have died.

Child of divorced parents. For purposes of the qualified tuition reduction, a dependent child of divorced parents is treated as the dependent of both parents.

Graduate Education

A tuition reduction you receive for graduate education is qualified, and therefore tax free, if both of the following requirements are met.

- It is provided by an eligible educational institution.
- You are a graduate student who performs teaching or research activities for the educational institution.

You must include in income any other tuition reductions for graduate education that you receive.

How To Report

Any tuition reduction that is taxable should be included as wages in box 1 of your Form W-2. Report the amount from box 1 of Form W-2 on Form 1040 or 1040-SR, line 1a.

2.

American Opportunity Credit

Reminders

Educational institution's EIN required. 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 obtain this information from Form 1098-T or the educational institution.

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 Credits After Disallowance, to your tax return for the next year for which you claim the credit. See Form 8862 and its instructions for details.

Form 1098-T requirement. To be eligible to claim the American opportunity 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 the credit 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 qualified education expenses paid entirely with scholarships, has qualified education expenses paid under a formal billing arrangement, or is enrolled 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 the credit 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 a credit 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, 2023, but before you file your 2022 tax 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.

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 [Caution](#) under *Introduction* below.

Taxpayer identification number (TIN) needed by due date of return. If you haven't been issued a TIN by the due date of your 2022 return (including extensions), you can't claim the American opportunity credit on either your original or an amended 2022 return. Also, the American opportunity credit isn't allowed on either your original or an amended 2022 return for a student who hasn't been issued a TIN by the due date of your return (including extensions).

Introduction

For 2022, there are two tax credits available to help you offset the costs of higher education by reducing the amount of your income tax. They are the American opportunity credit (this chapter) and the lifetime learning credit ([chapter 3](#)).

This chapter explains:

- Who can claim the American opportunity credit,
- What expenses qualify for the credit,
- Who is an eligible student,
- Who can claim a dependent's expenses,
- How to figure the credit,
- How to claim the credit, and
- When the credit must be repaid.

What is the tax benefit of the American opportunity credit? For 2022, you may be able to claim a credit of up to \$2,500 for adjusted qualified education expenses paid for each student who qualifies for the American opportunity credit.

A tax credit reduces the amount of income tax you may have to pay. Unlike a deduction, which reduces the

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
- 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 you 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	\$ 43.00
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

Sign Here	▶ 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:

Mail 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 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.



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.

Request for Transcript 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-T, visit www.irs.gov/form4506t.

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 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 Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ _____

a Return Transcript, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days

b Account Transcript, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days

c Record of Account, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days

7 Verification of Nonfiling, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days

8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2016, filed in 2017, will likely not be available from the IRS until 2018. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 Year or period requested. 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 transcript.

| / / | / / | / / | / / |

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 information 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-T 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-T. See instructions.

Phone number of taxpayer on line 1a or 2a

Signature (see instructions)	Date
Title (if line 1a above is a corporation, partnership, estate, or trust)	
Spouse's signature	Date

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 "9999999999" 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:
Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, 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 AUCS Austin, TX 73301 855-587-9604
Delaware, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, 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:

Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, 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

Delaware, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, 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 "9999999999" 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	

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.

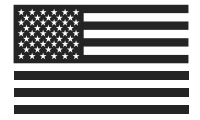
You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration 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.



IRS



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).

WHAT'S NEW:

Renewal applications. All Form W-7 renewal applications must include a U.S. federal tax return unless you meet an exception to the requirement. See Exceptions Tables, later, for more information.

Expanded discussion of allowable tax benefit. Spouses and dependents are not eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. The discussion of allowable tax benefits has been expanded. See *Allowable tax benefit*, later, for more information.

Child and dependent care credit (CDCC). An ITIN may be assigned to an alien dependent from Canada or Mexico if that dependent qualifies a taxpayer for a child or dependent care credit (claimed on Form 2441). The Form 2441 must be attached to Form W-7 along with the U.S. federal tax return. See Pub. 503 information.

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 are not eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own federal return. The individual must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. See "what is an allowable tax benefit?" later, for more information.
2. A passport is a stand-alone document for proof of your "identity" and "foreign status" only. If you submit a 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 17. 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 into the United States will no longer be accepted as a stand-alone identification document for certain dependents. See Dependency/Exemption Issues on Page 11 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. **Expired ITINs.** If your ITIN wasn't included on at least one U.S. federal tax return for the last three consecutive tax years, it will expire on December 31st of the third consecutive tax year, and must be renewed before being used again on a U.S. federal tax return. ITINs with middle digits (the fourth and fifth positions) "70," "71," "72," "73," "74," "75," "76," "77," "78," "79," "80," "81," "82," "83," "84," "85," "86," "87," or "88" have expired. In addition, ITINs with middle digits "90," "91," "92," "94," "95," "96," "97," "98," or "99," IF assigned before 2013, have expired.

CAUTION: If you previously submitted a renewal application and it was approved, you do not need to renew again.

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 a 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 a 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.

Change of address. It's important that the IRS is aware of your current mailing address. This address is used to mail notices about your Form W-7, including notification of your assigned ITIN, and return your original supporting documentation. If you move before you receive your ITIN, notify us of your current mailing address immediately, so we may update our records.

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).

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: 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”).

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 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 a 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. For your convenience, you can download Form W-7 from our world wide website at <https://www.irs.gov/pub/irs-pdf/fw7.pdf>, complete, print then sign the Form W-7.



Should spouses and dependents apply for or renew their ITINs?

For tax years 2018 through 2025, spouses and dependents should not apply for or renew an ITIN unless they are claimed for an allowable tax benefit 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.

What is an allowable tax benefit?

For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. An allowable tax benefit includes a spouse filing a joint return, head of household (HOH), American opportunity tax credit (AOTC), premium tax credit (PTC), child and dependent care credit (CDCC), or credit for other dependents (ODC).

Head of household (HOH). If Form W-7 is submitted to claim the HOH filing status, then an attached tax return that lists the applicant as a dependent is required. Dependent applicants must be your qualifying children or qualifying relatives and must either:

- Have lived with you for more than half the year (including temporary absences), or
- Be your parent.

See Pub 501 for more information.

CAUTION: An ITIN will not be assigned or renewed for a HOH qualifying person who is not also claimed as a dependent on an attached tax return.

American opportunity tax credit (AOTC). If Form W-7 is submitted to claim the AOTC, then an attached tax return and Form 8863 that list the applicant are required. Dependent applicants must be qualifying children or qualifying relatives of the taxpayer who claims the AOTC. See Pub. 970 for more information.

Premium tax credit (PTC). If Form W-7 is submitted to claim PTC; then an attached tax return that lists the applicant and Form 8962 are required. See Pub. 974 for more information.

Child and dependent care credit (CDCC). If Form W-7 is submitted to claim CDCC, then an attached tax return and Form 2441 that list the applicant as a qualifying person are required. See Pub. 503 for more information.

Credit for other dependents (ODC). If Form W-7 is submitted to claim the ODC, the applicant must be listed on an attached tax return with

the **“Credit for other dependents”** box checked next to their name. Dependent applicants must be your qualifying children or qualifying relatives who are U.S. residents or U.S. nationals. See Schedule 8812 (Form 1040) and its instructions for more information.

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 on December 31st of the third consecutive tax year, and must be renewed before being used again on a U.S. federal tax return. ITINs with middle digits (the fourth and fifth positions) “70,” “71,” “72,” “73,” “74,” “75,” “76,” “77,” “78,” “79,” “80,” “81,” “82,” “83,” “84,” “85,” “86,” “87” or “88” have expired. ITINs with middle digits “90,” “91,” “92,” “94,” “95,” “96,” “97,” “98,” “99” **IF assigned before 2013**, have expired. Expired ITINs must be renewed in order to avoid delays in processing your tax return. If you already submitted a renewal application and it was approved, you do not need to renew again. 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), attach a valid U.S. Federal income tax return, unless you qualify for an exception, and include your original identification documents or certified copy from the issuing agency along with the “letter of denial” from the SSA (if applicable). Send your complete package to:

Internal Revenue Service
ITIN Operations
P.O. Box 149342
Austin, TX 78714-9342

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/W-7(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. For your convenience, you can access fillable Form W-7 at <https://www.irs.gov/pub/irs-pdf/fw7.pdf>. Complete, print then sign the Form W-7.

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

When an ITIN is being requested for a deceased taxpayer, the word “Deceased” and the date of death 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” of the deceased
(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” of the deceased 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” of the deceased 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 into the United States 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: 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”).

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 an 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 an 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 your ITIN has expired and the ITIN will be included on a U.S. federal tax return, you must submit a renewal application. If your ITIN won't be included on a U.S. federal tax return, you don't need to renew your ITIN at this time.

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.

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, a 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.
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, 1b, 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 into the United States is required for the applicant, the school record must be from a U.S. facility, unless the applicant is a dependent of U.S. military personnel stationed overseas or is from Canada or Mexico and the applicant is claimed for an allowable tax benefit.

- 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 into the United States 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 into the United States for dependents who are not from Canada or Mexico, or 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 into the United States for dependents, unless they are dependents from Canada or Mexico, or 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?

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. An original 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)} An original 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, 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 into the United States, 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 from Canada or Mexico or is a dependent of U.S. military personnel stationed overseas):

- **If under 6 years of age:** A U.S. medical record, U.S. 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 U.S. 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.

GENERAL INFORMATION FOR COMPLETION OF FORM W-7/W-7(SP)

Line by Line Instructions for Completing Form W-7/W-7(SP).

Please ensure that each line on Form W-7 is completed. If any of the fields are left blank or the information is not valid, the Form W-7 application will be suspended or rejected for incomplete or missing information. Enter N/A on the lines that do not pertain to you.

NOTE: If you discover that you have made an error on a Form W-7 that has already been submitted to the IRS, please do not file another Form W-7 with the correct information. Instead, wait until you have received correspondence from the IRS requesting the documentation or information and send it with your reply.

Application Type:

You must check only one box to indicate whether you are a first-time applicant applying for a new ITIN, or seeking to renew an existing ITIN. If you check “Renew an Existing ITIN”, you must also complete Lines 6e and 6f of Form W-7/W-7(SP).

Application Type (Check one box):

- Apply for a New ITIN
 Renew an Existing ITIN

Reason You're Submitting Form W-7/W-7(SP):

New and renewing ITIN applicants must check a box to indicate the reason they are submitting Form W-7. If more than one box applies to you, check the box that best explains your reason for submitting the Form.

Note: If you check box “a” or “f”, then box “h” may also be checked. Treaty Country and Treaty Article must also be present, if applicable. Refer to IRS Publication 901, “U.S. Tax Treaties,” if you need additional information.

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 holding an EAD, or who is already authorized to work in the United States, is eligible to receive a SSN.

If you have an EAD, do not complete a Form W-7/W-7(SP) application unless the SSA has rejected your request for a SSN. Supporting documentation from the SSA substantiating the denial must be attached to your application. For more information on who is eligible to receive a Social Security Number, refer to the Social Security Administration website at <http://www.socialsecurity.gov>.

What student visas qualify for employment?

Students who enter the United States under certain U.S. visas may be eligible to work in the United States. For more information on who is eligible to work and who must apply for an EAD, refer to the U.S. Citizenship and Immigration Services (USCIS) web site at <https://www.uscis.gov>.

Which foreign students qualify for ITINs?

The employment rules for foreign students in the United States are set forth in appropriate United States Customs and Immigration Services (USCIS) laws and regulations. Information on these laws and regulations can be obtained from the nearest USCIS office, the USCIS website at <https://www.uscis.gov> or the appropriate office of the foreign students' university or learning institution. Generally, foreign students eligible to work in the United States, and who will be employed, should apply for a SSN. However, if they are denied a SSN, they may be eligible to apply for an ITIN by attaching the documentation from the SSA, substantiating the denial, to their Form W-7. (See the Exception Chart in the back of this publication for additional information on F-1, J-1 and M-1 students).

- Review and/or validate your original documents or certified copies;
- Help you respond to an IRS notice regarding your application for an ITIN; and
- Forward your Form W-7/W-7(SP), and accompanying U.S. Federal income tax return if appropriate (see “Exceptions”) to the Austin Service Center.

*To find a list of local IRS TACs, proceed to the IRS website at <https://www.irs.gov/help/contact-your-local-irs-office>.

You may also use the services of an IRS-authorized Acceptance Agent. For more information, see “What are Acceptance Agents?”, earlier.

Where can I obtain additional information to help me with my ITIN application?

For details on resident and nonresident alien status and the tests for residency (including the substantial presence test), see Publication 519. For details on individuals who can be claimed as dependents and on obtaining a SSN for a dependent, see Publication 501 and Publication 519.

These publications are available free from the IRS. To order the publications:

- Call 1-800-829-3676 within the continental United States only. Bulk quantities may also be ordered through this number.
- Request a copy by mail by writing to:

IRS
National Distribution Center
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613
- Visit your nearest IRS TAC (Taxpayer Assistance Center)
- Download a copy from the IRS web site at <https://www.irs.gov/publications>.

Where can I call to get help with my Form W-7/W-7(SP) application?

If after reading the Form W-7/W-7(SP) instructions and our free publications, you are still not sure how to complete your application or have additional questions, you may call IRS for assistance at any of the telephone numbers listed below.

- Inside the United States at 1-800-829-1040. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific Time zone.
- Outside the United States only, you may call 1-267-941-1000 (not a toll-free number).

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 into the United States. If no date of entry into the United States is present, proof of U.S. residency must also be submitted, unless the applicant is from Canada or Mexico or 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 Schedule 8812 (Form 1040) and its instructions 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.

Federal Student Aid

An OFFICE of the U.S. DEPARTMENT of EDUCATION

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AUTHOR: Federal Student Aid

ELECTRONIC ANNOUNCEMENT ID: GENERAL-23-34

SUBJECT: Access and Use of Federal Tax Information (FTI) for Federal Student Aid Programs Beginning with the 2024-25 FAFSA Processing Cycle

On December 19, 2019, the Fostering Undergraduate Talent by Unlocking Resources for Education Act (FUTURE Act) (P.L. 116-91) amended the Higher Education Act of 1965, as amended (HEA), and the Internal Revenue Code of 1986 (IRC) to, among other things, permit a Free Application for Federal Student Aid (FAFSA[®]) contributor, including an applicant for federal student aid and their parent(s) or spouse, the ability to consent to the disclosure and use of their federal tax information (FTI) for purposes of determining an applicant's eligibility for federal student aid. The Consolidated Appropriations Act of 2021 (P.L. 116-260) also amended the HEA under the provisions of the FAFSA Simplification Act in December 2020, which was further amended by the Consolidated Appropriations Act of 2022 (P.L. 117-103).

These laws, among others, require the U.S. Department of Education (Department) to create a simplified FAFSA experience and explain the use of FTI and FAFSA data to eligible institutions and our partners, i.e., institutions participating in the Title IV, HEA programs, state higher education agencies, scholarship organizations designated by the Secretary of Education prior to December 19, 2019, and any applicable third-party servicer or state contractor. In March 2022, the FAFSA Simplification Act Technical Corrections Act (FSATCA) moved the general effective date for full implementation of the FAFSA Simplification Act (including the use of FTI) back one year, to July 1, 2024, coinciding with the beginning of the 2024-25 award year.

This electronic announcement provides our partners with guidance and expectations pertaining to the treatment of FTI received for the 2024-25 award year and beyond and addresses an institution's obligation to ensure the privacy and security of FAFSA data (including FTI) provided to it under the HEA and the IRC. This announcement describes requirements to label FTI as controlled unclassified information (CU) and obtain FAFSA contributor consent for the disclosure and use of their information. It also explains modifications to the Student Aid Internet Gateway (SAIG) Mailbox and general FAFSA data use reminders for our partners under these new requirements beginning with the 2024-25 FAFSA processing cycle.

Background

Federal tax information received from the U.S. Department of the Treasury may only be used by our partners for purposes of administering financial aid programs, including determining eligibility for, and amounts of, funds under the Title IV, HEA programs and other financial aid programs offered by our partners. Per Internal Revenue Service (IRS) Publication 1075, FTI consists of (1) tax data elements and (2) information derived from a tax return that is in the Department's possession or control, which are covered by the confidentiality protections of the IRC. Return information includes, but is not limited to, information extracted from a return, including, FTI, names of dependents; the taxpayer's name, address, and identification number; status of whether a return was filed, under examination or subject to other investigation or processing, including collection activities. Return information also includes any FTI that is received by the Department from the IRS through any mechanism, including FTI received through data exchanged via a matching program. Return information or information derived from a tax return does not include the Department's Student Aid Index (SAI) or indicators of Pell Eligibility which use underlying FTI in their calculations. See Federal Tax Information and System Processing section below for additional information about FTI.

Since the 2009-10 award year, the IRS data retrieval tool (DRT) has provided millions of applicants and families the ability to transfer their FTI from the IRS to complete the FAFSA form. Eligible applicants who have already filed their federal income tax return are transferred to the IRS website during the FAFSA process to authenticate their identities, are notified of the data that will be transferred, and elect or decline to have their FTI transferred into the FAFSA. Under the IRS DRT solution, the IRS does not directly provide FTI to the Department; rather, the tool permits taxpayers to transfer their data into their respective FAFSA form. Once tax data is transferred into the FAFSA by the taxpayer, it is considered "FAFSA data" under the Department's purview and is not subject to IRC confidentiality requirements but remains subject to the data use and privacy restrictions in Section 444 of the General Education Provisions Act, which is commonly referred to as the Family Educational Rights and Privacy Act (FERPA), Section 483(a)(3)(E) of the HEA (prior to amendments under the FAFSA Simplification Act), and the Privacy Act of 1974, as amended. The Department then provides that data to our partners based on the applicant identifying up to 10 institutions on their FAFSA.

The FUTURE Act has changed this process for the 2024-25 award year and thereafter by amending the IRC to permit the disclosure of FTI for the purpose of determining an applicant's eligibility for, and amount of, federal student aid and to further provide a method by which the Department may receive a taxpayer's FTI directly from the IRS with an individual's approval and consent. The statutory authority enables the Department to receive FTI from the IRS through a matching program to, among other things, determine the eligibility and amounts of federal student aid for which an applicant is eligible. FTI will be sent directly from the IRS to the Department rather than from FAFSA contributors via the IRS DRT, thus providing a more streamlined FAFSA experience. FTI is categorized as Controlled Unclassified Information/Specified Tax (CUI//SP-TAX) and may contain sensitive personally identifiable information (PII). Accordingly, all FTI must be handled — at minimum — in accordance with the confidentiality protections of the IRC and subject to Section 6103(l)(13) of the IRC requirements as well as the use restrictions of FTI under Section 483 of HEA as amended by the FAFSA Simplification Act. The use restrictions that are specific to FTI do not apply to manually entered income information on the FAFSA as such data is not considered FTI; however other privacy restrictions could apply as mentioned above.

Consent to Disclosure and Use of Federal Tax Information

The IRC and HEA collectively outline the process by which a taxpayer may permit the Department to receive FTI for purposes of applying for federal student aid. The approval and consent process captures the necessary approvals for use and disclosure of FTI by the IRS, as well as consent for the Department to use and disclose PII provided on the FAFSA form to the IRS to request FTI. The process to provide approval and consent for purposes of FTI must be completed annually by FAFSA contributors when completing the FAFSA form. For example, upon completing the FAFSA form for the first time, an individual applying or contributing to a FAFSA form will provide the necessary approval and consent only once for the entire 2024-25 FAFSA cycle. Once an applicant provides their consent and approval, the question asking for consent will not be presented in future instances (e.g., when an applicant corrects the FAFSA to add a school). For each successive FAFSA cycle in which an applicant applies for federal student aid, the FAFSA contributors (including parent(s) or spouse as necessary) will be required to provide approval and consent for the respective FAFSA cycle (e.g., 2025-26; 2026-27; 2027-28) to allow the Department to obtain, use, and disclose the necessary FTI from the IRS for the respective tax year (i.e., 2022 FTI for the 2024-25 FAFSA cycle).

To provide approval and consent, FAFSA contributors (including parent(s) or spouse) must agree to (1) the Department's use and disclosure of their information (e.g., name and Social Security number) to match with the IRS; (2) the disclosure of their FTI by the IRS to the Department; (3) the use of their FTI by a Department official to determine an applicant's eligibility for federal student aid and the amount for which they are eligible; and (4) the redisclosure of FTI by the Department to an eligible institution, state higher education agency, or a designated scholarship organization (e.g., institutional or state financial aid). Only the Department has the authority to obtain approval and consent for the use and disclosure of FTI for such purposes. Our partners are not permitted to obtain approval and consent on behalf of FAFSA contributors (including parent(s) or spouse) for the use and disclosure of FTI.

Once a FAFSA contributor has provided approval and consent for use and disclosure of FTI for a FAFSA cycle (e.g., the 2024-25 FAFSA cycle), they cannot revoke consent for that cycle. The ability to revoke consent is not needed for FAFSA purposes because the FAFSA contributor is providing a one-time consent for a specific tax year and an annual consent is required for each FAFSA cycle.

Federal Tax Information and System Processing

FTI can only be stored/held in the FTI Module (FTIM), which is a new Federal Student Aid (FSA) system designed to ensure compliance with IRS Publication 1075 requirements as well as the broader security of the data received. The Department's FAFSA processing system (FPS), which will replace the central processing system (CPS), will send information to FTIM to calculate the student aid index (SAI) using both FTI and FPS data provided by the contributors on the FAFSA. In no circumstances will FPS receive FTI from FTIM; it will only receive the SAI and intermediate values. With the approval and consent of the applicant and, if applicable, parent(s) or spouse of the applicant, FTI will be available to institutions, state higher education agencies, and designated scholarship organizations, via the Institutional Student Information Record (ISIR). FTI will not be available in FAA Access, nor will FTI corrections be permitted through the system. While modifications to FTI are not permissible, FAFSA applicants may work with their postsecondary institution to request a professional judgement. Similar to the existing FAFSA process, FTI will not be made available to the applicant and other contributors on the online FAFSA or the applicant's Student Aid Report (SAR).

The following data received by the Department from the IRS are considered FTI, starting with award year 2024-25 data:

- Tax Year (ex. Award year 2024-25 is based on 2022 tax year information from the IRS)
- Tax Filing Status
- Adjust Gross Income (AGI)
- Number of Exemptions and Number of Dependents
- Income Earned from Work

- Taxes Paid
- Educational Credits
- Untaxed IRA distributions
- IRA deductible and payments
- Tax exempt interest
- Untaxed pension amounts
- Schedule C net profit/loss
- Indicators for Schedules A, B, D, E, F, H
- IRS response code

The ISIR will also include an IRS response code. The code will indicate the status of the tax filer/ FTI with the IRS, to include one of the following:

- Tax filer and FTI provided to FTIM
- Not found at the IRS
- Found and a non-filer
- Found but IRS not able to provide information

Based on the IRS response code and FTI that are received from the IRS, FPS will decide if the user should provide manually entered FTI. In those limited circumstances, the manually entered data would be used in the SAI calculation. For example, manually entered data would be used in a situation where a (federal) non-filer has foreign income and the taxpayer was found by the IRS, but the IRS is unable to provide information for that individual. It is important to note that the mere existence (or lack thereof) of an individual taxpayer in IRS systems and the individual's respective FTI is considered FTI (e.g., status of non-filing).


Beginning with the 2024-25 FAFSA cycle, the ISIR will have blocks of data that are for specific purposes related to FTI. The FTI block will include four (4) subgroups:

- Student
- Student Spouse
- Parent
- Other Parent

For more information on system processing of FTI, please review the Department's [December 28, 2022, Electronic Announcement: Publication of the 2024-25 Draft FAFSA Specifications Guide](#).

Labelling Federal Tax Information as Controlled Unclassified Information

As noted above, FTI is categorized as CUI//SP-TAX and may contain sensitive PII. Accordingly, all FTI must be handled – at minimum – in accordance with the confidentiality protections of Section 6103(l)(13) of the IRC and in accordance with all applicable privacy laws, regulations, and policies.

The U.S. National Archives and Records Administration (NARA) has established a [CUI Registry](#)  that serves as the authoritative reference for all CUI category markings. FTI is a category of CUI and is required to have a banner marking the information as CUI. A federal aid applicant's ISIR will include two (2) FTI label fields:

- FTI Label Start at the beginning: 'CUI//SP-TAX'
- FTI Label End near the end: 'CUI//SP-TAX'


All the ISIR fields within the two label fields will be the FTI received from the IRS for the applicant and, if applicable, the other subgroups listed above. Partners that receive ISIR data must retain the CUI labeling of FTI wherever the data is stored and used within their student information system(s). This includes ensuring CUI labels appear when FTI is inspected or used for purposes of determining an aid applicant's eligibility and the awarding of federal, state, and/or institutional financial aid programs. For example, when a financial aid administrator inspects or uses FTI for the purpose of federal student aid, the appropriate CUI labels (above) must appear with the FTI. CUI labels may appear at the beginning and end of FTI (as outlined above), or FTI may be labeled individually with CUI//SP-TAX.

New SAIG Federal Tax Information Mailbox

The SAIG mailbox is the tool that allows Federal Student Aid partners to securely exchange batch data with Federal Student Aid Application Systems, which includes, among other things, FAFSA data and FTI. Beginning with the 2024-25 FAFSA cycle year, every partner enrolled to receive ISIRs will be required to enroll for an FTI SAIG mailbox, sign an updated SAIG enrollment agreement, and install (upgraded) SAIG software in order to continue receiving ISIR data. The revised SAIG agreements are targeted to be released in Fall 2023 and must be completed prior to the launch of the 2024-25 FAFSA.

Our partners should begin preparing for this setup process and ensure appropriate leadership teams are informed of the forthcoming requirements to ensure there is no delay in the receipt of ISIR data for the processing of financial aid offers to future and current students for the 2024-25 award year. The new SAIG agreements will require compliance with the protection of the FTI provided to our partners by the Department, including return information obtained in support of the administration of the federal student aid programs, and an acknowledgement of the criminal and civil penalties for the unauthorized inspection or disclosure of FTI. The Department will release future communications to keep our Partners informed of the forthcoming requirements and deadlines in the months ahead.

Federal Tax Information Safeguarding Requirements and Penalties

Partners that receive ISIRs must protect federal student aid information provided to them by the Department or otherwise obtained in support of the administration of the federal student aid programs. As previously described above, all FTI received by our partners is classified as CUI//SP-TAX and is permitted, with approval by the applicant and, if applicable, their parent(s) or spouse, for redisclosure by the Department to our partners under Section 6103(l)(13)(D)(iii) of the IRC. While our partners are not subject to [IRS Publication 1075 - Tax Information Security Guidelines](#) , we encourage our partners to use this publication as a resource when developing and implementing information security standards as it pertains to FTI. Again, our partners are required to maintain appropriate receipt, handling, marking, and safeguarding of CUI data since FTI is a subcategory of CUI.

The Department would like to emphasize that it is unlawful to access, view, use, or disclose (without the express written consent of the applicant) FTI for any other purposes than those authorized by federal law. We remind our partners that FTI received via an ISIR in the 2024-25 FAFSA cycle is considered FTI for purposes of determining eligibility for, and the amount of, Federal student financial aid under a program authorized under Subpart 1 of part A, part C, or part D of Title IV of the HEA, as amended, under Section 6103(l)(13) of the IRC and therefore are not FAFSA data for such purposes. Violations of IRC can result in criminal and civil penalties that include:

- The willful unauthorized disclosure of a tax return or return information is punishable as a felony by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution (Section 7213 of the IRC).
- The willful unauthorized inspection of a tax return or return information is punishable by a fine of up to \$1,000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution (Section 7213A of the IRC).
- A taxpayer may bring a civil action for damages against an officer or employee who has inspected or disclosed, knowingly or by reason of negligence, such taxpayer's tax return or return information in violation of any provision of Section 6103 of the IRC (Section 7431 of the IRC).

Note: Such penalties may also apply to an institution's third-party servicer or a state contractor.


In addition to the use and disclosure restrictions that apply to FTI and FAFSA data under IRC 6103(l)(13) and HEA Section 483, respectively, we take this opportunity to remind our partners of their obligation to establish appropriate cybersecurity safeguards to ensure the confidentiality and security of student information consistent with the Federal Trade Commission's (FTC's) December 2019 Final Rule for Safeguarding Customer Information. We encourage our partners to review the Department's [February 9, 2023, Electronic Announcement](#), Updates to the Gramm-Leach-Bliley Act (GLBA) Cybersecurity Requirements, for more information.

Restrictions on the Use of Federal Tax Information and General FAFSA Data Use Reminders

Under amendments made by the FUTURE Act to Section 494 of HEA (20 U.S.C. 1098h(c)(1)(B)), an applicant must provide written consent before an institution may redisclose an unredacted SAR, including any return information disclosed under 26 U.S.C. 6103(l)(13), to a scholarship organization (including a Tribal organization (defined in 25 U.S.C. 5204)) or to an organization assisting the applicant in applying for and receiving Federal, state, local, or Tribal assistance, that is designated by the applicant to assist the applicant in applying for and receiving financial assistance for any component of the applicant's cost of attendance at that institution. Furthermore, an applicant may select and designate another individual, such as an advisor or mentor, to participate in discussions pertaining to data on the FAFSA (including FTI). Institutions must obtain the express written consent of the applicant for such individual to participate in such discussions.


Institutions must maintain these records of written consent obtained under the FUTURE Act for a period of at least three (3) years from the date of the student's last date of attendance at the institution and upon request must make such records available to the Department for review.

The FAFSA Simplification Act permits institutions, and state higher education agencies administering institutional and state-based financial aid, to use FAFSA information, including FTI, for the application, award, and administration of financial aid to the applicant. However, FTI may not be redisclosed or used for any other purpose, such as for research in promoting college attendance, persistence, and completion. These partners are, however, permitted to use other FAFSA data (non-FTI) for purposes of research consistent with Section 483(a)(3) of the HEA and other applicable laws.

The Department is aware of the research community entering into data-sharing agreements (DSAs) and non-disclosure agreements (NDAs) with our partners that receive ISIRs for purposes of research that include de-identified and identifiable FAFSA data. Current and future DSAs and NDAs need to be consistent with Department's [Guidance on the Use of Financial Aid Information for Program Evaluation and Research](#)  and its interpretation of Section 483 of HEA.

Partners that receive FAFSA data are not permitted to redisclose FAFSA data to other parties without the express written consent of the applicant and consistent with the provisions of the SAIG Agreement, except as described by the Guidance linked above. The Department plans to issue further guidance relating to FAFSA data use and how our partners can ensure compliance. A future announcement will expound on the changes made to Section 483 of HEA under the FAFSA Simplification Act, including permitted and restricted use cases of FAFSA/FTI data, and further explain how these recent changes also implicate the provisions of Section 444 of the General Education Provisions Act (commonly known as the Family Educational Rights and Privacy Act of 1974 or FERPA). Unauthorized and impermissible redisclosure of FAFSA/FTI beginning in 2024-25 will carry an additional set of penalties.

Training

In summer 2023, FSA's Training and Information Services Group will conduct partner training on the topic of consent and FTI for the federal student aid programs. We encourage our partners to attend this and other future training sessions on the implementation of the FUTURE Act and FAFSA Simplification Act. Check here: <https://fsatraining.ed.gov/>  and the FSA Knowledge Center for announcements and more information: <https://fsapartners.ed.gov/knowledge-center>.

Contact

For information on the Department's implementation of the FAFSA Simplification Act, visit [FSA's Partner Connect, Knowledge Center, FAFSA Simplification Information](#). If you need additional information or have specific questions about the Department's implementation of the FUTURE Act and FAFSA Simplification Act, visit FSA's [Partner Connect, Help Center, Contact Customer Support](#) webpage and select the Topic "FSA Ask-A-Fed/Policy."

2024-25 DRAFT SAI Guide Supplement: EFC-to-SAI Crosswalk

The basic EFC and SAI formulas are very similar with one notable difference – the SAI formula no longer includes number in college.

Dependent Student Formula

EFC =	$\frac{\text{Parents' Contribution from Income and Assets}}{\text{Number in College}} + \text{Student's Contribution from Income} + \text{Student's Contribution from Assets}$
SAI =	$\text{Parents' Contribution from Income and Assets} + \text{Student's Contribution from Income} + \text{Student's Contribution from Assets}$

Independent Student Formula

EFC =	$\frac{\text{Student's Contribution from Income} + \text{Student's Contribution from Assets}}{\text{Number in College}}$
SAI =	$\text{Student's Contribution from Income} + \text{Student's Contribution from Assets}$

However, there are significant differences in the factors that comprise the income and asset components of each formula. Those differences are described below.

Changes to Income Components

The SAI formula significantly reduces the number of items considered in the income components of the formula. Most income items can be found on a U.S. income tax return, eliminating the need for the applicant to self-report income from untaxed sources.

Income not reported on a U.S. income tax return that was previously included in the EFC formula is not included in the income components of the SAI formula. However, the SAI formula does include untaxed or tax-exempt portions of items on a U.S. income tax return, including tax exempt interest and untaxed IRA or pension distributions (excluding rollovers). Payments to tax-deferred pension and retirement savings plans; child support received¹; housing, food, and other living allowances paid to members of the military, clergy, and others; veterans noneducation benefits; other untaxed income; and money received by or paid on behalf of the student are no longer reported as income on the FAFSA form.

The chart below shows a summary of the income components included in the EFC and SAI formulas.

Expected Family Contribution (EFC)	Student Aid Index (SAI)
<p>Income</p> <ul style="list-style-type: none"> • AGI (tax filers) or income earned from work (non-tax filers) • Deductible payments to SEP/SIMPLE/KEOGH/Other • Tax-exempt interest • Untaxed portions of IRA distributions and pensions (excluding rollovers) • Payments to tax-deferred pension and retirement savings plans • Child support received • Housing, food, and other allowances paid to members of the military, clergy, and others • Veterans noneducation benefits • Other untaxed income • Money received by or paid on your behalf (student income only) 	<p>Income</p> <ul style="list-style-type: none"> • AGI • Deductible payments to SEP/SIMPLE/KEOGH/Other • Tax-exempt interest • Untaxed portions of IRA distributions and pensions (excluding rollovers) • Foreign income exclusion

Taxable earnings from need-based employment in the EFC formula was narrowed to Federal Work-Study (FWS) in the SAI formula as an allowance against income. While need-based employment in the EFC formula could have included funding sources other than FWS, such as state or institutional need-based employment, it now **only** includes FWS in the SAI formula.

Cooperative education employment earnings, child support paid, combat pay, and state and other taxes are no longer allowances against income in the SAI formula and do not need to be reported by the

¹ Child support received is reported as an asset of the recipient in the SAI formula.

applicant or contributors on the FAFSA form. Additionally, Social Security tax allowance in the EFC formula was replaced with the payroll tax allowance in the SAI formula but remains largely unchanged.

The chart below shows a summary of the allowances against income in the EFC and SAI formulas.

Expected Family Contribution (EFC)	Student Aid Index (SAI)
<p>Allowances Against Income</p> <ul style="list-style-type: none"> • Taxable college grant and scholarship aid reported as income • Education credits • U.S. income tax paid (or foreign equivalent) • Income protection allowance • Employment expense allowance • Taxable earnings from need-based employment • Social security tax allowance • Child support paid • Combat pay or special combat pay • Cooperative education employment earnings • State and other tax allowance 	<p>Allowances Against Income</p> <ul style="list-style-type: none"> • Taxable college grant and scholarship aid reported as income • Education credits • U.S. income tax paid (or foreign equivalent) • Income protection allowance • Employment expense allowance • Federal Work-Study • Payroll tax allowance

Changes to Asset Components

There were several significant changes to the asset contribution components in the SAI formula.

1. Assets now include the annual amount of child support received. The recipient of the child support will be asked to report the amount received in the last complete calendar year.
2. The net worth of a business is no longer limited to those with more than 100 full-time employees. Applicants will be asked to report the net worth of all businesses, regardless of the size of the business.
3. Net worth of a farm now **includes** the value of a family farm. However, the value of a family's primary residence is still excluded.
4. The asset protection allowance was narrowed to exclude education savings in the SAI formula.

The chart below shows a summary of the asset component in the EFC and SAI formulas.

Expected Family Contribution (EFC)	Student Aid Index (SAI)
<p>Contribution from Assets</p> <ul style="list-style-type: none"> • Cash, savings, and checking • Net worth of investments, including real estate (excluding primary residence) • Adjusted net worth of business and/or farm (excluding family farms or businesses with fewer than 100 full-time employees) 	<p>Contribution from Assets</p> <ul style="list-style-type: none"> • Cash, savings, checking, time deposits, and money market funds • Net worth of investments, including real estate (excluding primary residence) • Adjusted net worth of business and/or farm • Annual child support received
<p>Allowances against Assets</p> <ul style="list-style-type: none"> • Education savings and asset protection allowance 	<p>Allowances against Assets</p> <ul style="list-style-type: none"> • Asset protection allowance

Other Notable Changes

- While family size is still considered in the SAI formula, the definition has changed to align with the number of individuals included on either the applicant's (if independent) or parent's (if dependent) U.S. Tax Return. However, applicants are provided an opportunity to update family size if the family size has changed since the applicable U.S. Tax Return was filed.
- A student's SAI may be a negative number (down to -1,500). A negative SAI should be treated as a zero in determining a student's eligibility for need-based financial aid. In other words, treat a negative SAI as a zero when subtracting the SAI value from cost of attendance to determine a student's unmet need.
- The FAFSA Simplification Act removes the requirement to prorate a student's SAI for periods of enrollment other than nine months.

2024/25 Draft SAI Guide Supplement: Eligibility for Max/Min Pell Grant

The following tables can be used to determine if an applicant may be eligible for a maximum or minimum Pell Grant for the 2024-2025 award year. Eligibility is based on the student's dependency status, family size, student and/or parent adjusted gross income (AGI), and state of legal residence.

Dependent Student Max/Min Pell Grant Eligibility Limits

Complete these steps to quickly determine if an applicant falls within Pell Grant eligibility limits:

1. Determine the dependent student's parent's state of legal residence;
2. Determine if the student's parent is a single parent; and
3. Reference the appropriate table to locate the row that corresponds to the student's family size.

If the parent's 2022 AGI > \$0 AND the parent's 2022 AGI ≤ Max Pell Parent AGI Limit for their family size, then the student is eligible for a Max Pell.

If the student is not eligible for Max Pell AND the parent's 2022 AGI ≤ Min Pell Parent AGI Limit for their family size, then the student is eligible for a Min Pell.

A student may qualify for a different Pell Grant amount through the SAI calculation. A student's Pell Grant may also be limited by enrollment status, cost of attendance, and lifetime Pell limits.

The tables immediately following are for dependent students whose parent's state of legal residence is one of the 48 contiguous states or the District of Columbia. Tables for students from Alaska and Hawaii are included at the end of this appendix.

Dependent Student Look-Up Tables: 48 Contiguous States and District of Columbia

Student's Parent is a Single Parent			
Family Size	2022 Poverty Guideline	Max Pell Parent AGI Limit (225% of Poverty Guideline)	Min Pell Parent AGI Limit (325% of Poverty Guideline)
2	\$18,310	\$41,198	\$59,508
3	\$23,030	\$51,818	\$74,848
4	\$27,750	\$62,438	\$90,188
5	\$32,470	\$73,058	\$105,528
6	\$37,190	\$83,678	\$120,868
7	\$41,910	\$94,298	\$136,208
8	\$46,630	\$104,918	\$151,548
9+	Add \$4,720 to the poverty guideline for each additional person. Then multiply the AGI by 225% (Max Pell) or 325% (Min Pell) to determine the Parent AGI Limit.		

Student's Parent is not a Single Parent			
Family Size	2022 Poverty Guideline	Max Pell Parent AGI Limit (175% of Poverty Guideline)	Min Pell Parent AGI Limit (275% of Poverty Guideline)
2	\$18,310	\$32,043	\$50,353
3	\$23,030	\$40,303	\$63,333
4	\$27,750	\$48,563	\$76,313
5	\$32,470	\$56,823	\$89,293
6	\$37,190	\$65,083	\$102,273
7	\$41,910	\$73,343	\$115,253
8	\$46,630	\$81,603	\$128,233
9+	Add \$4,720 to the poverty guideline for each additional person. Then multiply the AGI by 175% (Max Pell) or 275% (Min Pell) to determine the Parent AGI Limit.		

Independent Student Max/Min Pell Grant Eligibility Limits

Complete these steps to quickly determine if an applicant's AGI falls within Pell Grant eligibility limits:

1. Determine the student's state of legal residence;
2. Determine if the student is a single parent; and
3. Reference the appropriate table to locate the row that corresponds to the student's family size.

If the student's 2022 AGI > \$0 AND the student's 2022 AGI ≤ Max Pell Student AGI Limit for their family size, then the student is eligible for a Max Pell.

If the student is not eligible for Max Pell AND the student's 2022 AGI ≤ Min Pell Student AGI Limit for their family size, then the student is eligible for a Min Pell.

A student may qualify for a different Pell Grant amount through the SAI calculation. A student's Pell Grant may also be limited by enrollment status, cost of attendance, and lifetime Pell limits.

The tables immediately following are for independent students whose state of legal residence is one of the 48 contiguous states or the District of Columbia. Tables for students from Alaska and Hawaii are included at the end of this appendix.

Independent Student Tables: 48 Contiguous States and District of Columbia

Student is a Single Parent			
Family Size	2022 Poverty Guideline	Max Pell Student AGI Limit (225% of Poverty Guideline)	Min Pell Student AGI Limit (400% of Poverty Guideline)
2	\$18,310	\$41,198	\$73,240
3	\$23,030	\$51,818	\$92,120
4	\$27,750	\$62,438	\$111,000
5	\$32,470	\$73,058	\$129,880
6	\$37,190	\$83,678	\$148,760
7	\$41,910	\$94,298	\$167,640
8	\$46,630	\$104,918	\$186,520
9+	Add \$4,720 to the poverty guideline for each additional person. Then multiply the AGI by 225% (Max Pell) or 400% (Min Pell) to determine the Student AGI Limit.		

Student is a parent but not a Single Parent			
Family Size	2022 Poverty Guideline	Max Pell Student AGI Limit (175% of Poverty Guideline)	Min Pell Student AGI Limit (350% of Poverty Guideline)
2	\$18,310	\$32,043	\$64,085
3	\$23,030	\$40,303	\$80,605
4	\$27,750	\$48,563	\$97,125
5	\$32,470	\$56,823	\$113,645
6	\$37,190	\$65,083	\$130,165
7	\$41,910	\$73,343	\$146,685
8	\$46,630	\$81,603	\$163,205
9+	Add \$4,720 to the poverty guideline for each additional person. Then multiply the AGI by 175% (Max Pell) or 350% (Min Pell) to determine the Student AGI Limit.		

Student is not a Parent			
Family Size	2022 Poverty Guideline	Max Pell Student AGI Limit (175% of Poverty Guideline)	Min Pell Student AGI Limit (275% of Poverty Guideline)
1	\$13,590	\$23,783	\$37,373
2	\$18,310	\$32,043	\$50,353
3	\$23,030	\$40,303	\$63,333
4	\$27,750	\$48,563	\$76,313
5	\$32,470	\$56,823	\$89,293
6	\$37,190	\$65,083	\$102,273
7	\$41,910	\$73,343	\$115,253
8	\$46,630	\$81,603	\$128,233
9+	Add \$4,720 to the poverty guideline for each additional person. Then multiply the AGI by 175% (Max Pell) or 275% (Min Pell) to determine the Student AGI Limit.		

Other Look-Up Tables: Dependent Students

Use the tables below for dependent students whose parent's state of legal residence is Alaska or Hawaii.

Dependent Student Tables: Alaska

Student's Parent is a Single Parent			
Family Size	2022 Poverty Guideline	Max Pell Parent AGI Limit (225% of Poverty Guideline)	Min Pell Parent AGI Limit (325% of Poverty Guideline)
2	\$22,890	\$51,503	\$74,393
3	\$28,790	\$64,778	\$93,568
4	\$34,690	\$78,053	\$112,743
5	\$40,590	\$91,328	\$131,918
6	\$46,490	\$104,603	\$151,093
7	\$52,390	\$117,878	\$170,268
8	\$58,290	\$131,153	\$189,443
9+	Add \$5,900 to the poverty guideline for each additional person. Then multiply the AGI by 225% (Max Pell) or 325% (Min Pell) to determine the Parent AGI Limit.		

Student's Parent is not a Single Parent			
Family Size	2022 Poverty Guideline	Max Pell Parent AGI Limit (175% of Poverty Guideline)	Min Pell Parent AGI Limit (275% of Poverty Guideline)
2	\$22,890	\$40,058	\$62,948
3	\$28,790	\$50,383	\$79,173
4	\$34,690	\$60,708	\$95,398
5	\$40,590	\$71,033	\$111,623
6	\$46,490	\$81,358	\$127,848
7	\$52,390	\$91,683	\$144,073
8	\$58,290	\$102,008	\$160,298
9+	Add \$5,900 to the poverty guideline for each additional person. Then multiply the AGI by 175% (Max Pell) or 275% (Min Pell) to determine the Parent AGI Limit.		

2024-25 DRAFT Pell Eligibility and SAI Guide

Introduction

The intent of this document is to provide a preliminary introduction to the new calculation for federal student aid eligibility using the Student Aid Index beginning in the 2024-25 award year. This draft guide represents anticipated implementation of the Student Aid Index (SAI) at the time of publication. A final SAI formula guide will be published in the future to the Knowledge Center website.

FAFSA Simplification and the Consolidated Appropriations Act of 2021

In 2020, the FAFSA Simplification Act was enacted into law as part of the Consolidated Appropriations Act of 2021. The FAFSA Simplification Act represents a significant overhaul of federal student aid, including the Free Application for Federal Student Aid (FAFSA®) form, need analysis, and many policies and procedures for schools that participate in the Title IV programs.

Replacing the Expected Family Contribution (EFC) with the Student Aid Index (SAI)

Not only will students and families see a different measure of their ability to pay for college, but they will also experience a change in the methodology used to determine aid. The new need analysis formula removes the number of family members in college from the calculation, allows a minimum SAI of -1,500, and implements separate eligibility determination criteria for Federal Pell Grants.

Expanding Access to Pell Grants

The FAFSA Simplification Act extends the Federal Pell Grant to more students and links eligibility to family size and the federal poverty level. This builds on changes implemented in the 2023-24 award year including incarcerated students regaining the ability to receive a Federal Pell Grant and restoration of Federal Pell Grant lifetime eligibility to students whose school closed while they were enrolled or if the school is found to have misled the student.

Streamlining the FAFSA Form

Where possible, the law mandates that FSA use data received directly from the Internal Revenue Service (IRS) to calculate Federal Pell Grant eligibility and the SAI. This data exchange has been made possible by the Fostering Undergraduate Talent by Unlocking Resources for Education Act (FUTURE Act), which FSA will implement alongside FAFSA simplification. The FAFSA Simplification Act also removes questions about Selective Service registration and drug convictions and adds questions about applicants' sex and race/ethnicity.

Overview of Pell Grant Eligibility and Scheduled Pell Grant Awards

Beginning in the 2024-25 award year, the Pell Grant scheduled award calculation consists of three steps.

Step 1 – Maximum Pell Grant Eligibility

- Use the Maximum Pell Grant criteria to determine eligibility based on Adjusted Gross Income.
- Applicants who are not required to file taxes are assigned an SAI of -1500. For all other applicants eligible for a maximum Pell Grant award, proceed to the SAI calculation in step 2. Applicants will be assigned the calculated SAI or 0, whichever is less.

Step 2 – Student Aid Index Calculation

- Use one of three formulas to calculate the SAI.
- For applicants eligible for a maximum Pell Grant under step 1, if the calculated SAI is less than zero, retain the calculated SAI. Otherwise, assign an SAI of zero.
- For applicants not eligible for the maximum Pell Grant under step 1 with a calculated SAI that is less than the corresponding award year's maximum Pell Grant award, retain the calculated SAI. If the applicant's SAI is greater than zero, calculate the student's Scheduled Pell Grant by subtracting the SAI from the maximum scheduled Pell Grant for the award year. If the applicant's SAI is less than zero, treat the SAI as zero when determining Pell Grant eligibility.
- For applicants with a calculated SAI that is greater than the corresponding award year's maximum Pell Grant award, proceed to Step 3.
- If the applicant's Scheduled Pell Grant (Maximum Pell Grant minus SAI) is less than the award year's minimum Pell Grant, the applicant is not eligible for a Pell Grant under Step 2 and should proceed to Step 3.

Step 3 – Minimum Pell Grant Eligibility

- Use the Minimum Pell Grant calculation to identify additional applicants eligible for a Pell Grant.
- For applicants meeting the Minimum Pell Grant eligibility requirements, package the minimum Pell Grant and retain the SAI calculated in Step 2. The remainder of the aid package should be based on the calculated SAI.
- For applicants not qualifying for Minimum Pell Grant eligibility, package based on the calculated SAI from Step 2.

Each step is described in detail below.

Step 1 – Maximum Pell Grant Eligibility Determination

Under HEA Sec. 401(b)(1)(A)¹, a student is eligible for a Maximum Pell Grant if any of the following is true:

Dependent Student

1. The student's parent(s) is not required to file a federal income tax return; or
2. The student's parent **is** a single parent and has an AGI greater than zero and less than or equal to 225% of the poverty guideline for the applicant's family size and state of residence; or
3. The student's parent **is not** a single parent and has an AGI greater than zero and less than or equal to 175% of the poverty guideline for the applicant's family size and state of residence.

Independent Student

1. The student (and spouse, if applicable) is not required to file a federal income tax return; or
2. The student **is** a single parent and has an AGI greater than zero and less than or equal to 225% of the poverty guideline for the applicant's family size and state of residence; or
3. The student **is not** a single parent and has an AGI greater than zero and less than or equal to 175% of the poverty guideline for the applicant's family size and state of residence.

SAI for Maximum Pell Grant Recipients

- A dependent student whose parents are not required to file a federal income tax return OR an independent student (and spouse, if applicable) who is not required to file a federal income tax return for the prior-prior tax year is assigned a SAI equal to -1500.
- Other students eligible for a maximum Pell Grant will be assigned a SAI equal to 0 or a SAI calculated in Step 2 below, whichever is less.

Components Necessary to Calculate Maximum Pell Eligibility

Poverty Guidelines – Use the *U.S. Federal Poverty Guidelines Used to Determine Financial Eligibility for Certain Programs*, produced by the Department of Health and Human Services (HHS). To access the annually produced HHS Poverty Guidelines, visit <https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines>. Use the poverty guideline for the prior-prior tax year (e.g., for the 2024-2025 award year, use the 2022 poverty guideline) by state of residence.

State of Residence – Dependent student state of residence is the reported state of residence of their parent(s), if reported. Otherwise, use the student's reported state of residence. For independent students, use the reported state of residence for the applicant. For applicants who do not have a reported state of legal residence, use the poverty estimates for the contiguous 48 states.

¹ All citations to the HEA in this document reflect the amendments made by the *FAFSA Simplification Act*

Family Size – Includes the following:

Dependent Students	Independent Students
<ul style="list-style-type: none"> • The student • The student’s parents, even if the student is not living with them. Exclude a parent who has died or is not living in the household because of separation or divorce. Include a parent who is on active duty in the U.S. Armed Forces apart from the family. • The student’s siblings if the following are true: <ul style="list-style-type: none"> ○ They live with the student’s parents (or live apart because of college enrollment), ○ They receive more than half of their support from the student’s parents, and ○ They will continue to receive more than half their support from the student’s parents during the award year. • Other persons if the following are true: <ul style="list-style-type: none"> ○ They live with the student’s parents, ○ They receive more than half of their support from the student’s parents, and ○ They will continue to receive more than half their support from the student’s parents during the award year. 	<ul style="list-style-type: none"> • The student • The student’s spouse, if applicable • The student’s dependent children if the following are true: <ul style="list-style-type: none"> ○ They live with the student, ○ They receive more than half of their support from the student, and ○ They will continue to receive more than half their support from the student during the award year. • Other persons if the following are true: <ul style="list-style-type: none"> ○ They live with the student, ○ They receive more than half of their support from the student, and ○ They will continue to receive more than half their support from the student during the award year.

Required to File a Federal Income Tax Return – Use Table 1 of IRS Publication 501 (<https://www.irs.gov/pub/irs-pdf/p501.pdf>) to determine if the independent applicant or dependent student’s parent(s) was required to file a federal tax return. If tax filing status is known, use the combination of reported marital status, tax filing status, and age to determine if they were **required** to file.

If tax filing status is unknown, but marital status is known, assume the following tax filing statuses, based on marital status and age:

- Married Applicants – assume Married, filed separately (any age)
- Non-married Applicants – assume Single

Step 2 – Student Aid Index Calculation

The Student Aid Index (SAI) is a number that determines each student’s eligibility for certain types of federal student aid. This number is calculated with the SAI formulas, which use the information that students provide on the FAFSA® form. Financial aid administrators (FAAs) subtract the SAI from each student’s cost of attendance to determine their need for federal student financial assistance offered by the U.S. Department of Education (the Department).

The SAI is determined using one of three formulas, each described in more detail below:

- Formula A – Dependent students;
- Formula B – Independent students **without** dependents other than a spouse; and
- Formula C – Independent students **with** dependents other than a spouse.

Notes:

- In this document, calculations for federal aid are based on standard 9-month enrollment.
- 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.
- Unlike award years prior to 2024-25, there is no simplified needs test in the SAI formula, but certain applicants will still be exempt from asset reporting based on income and tax filing status.

Applicants Exempt from Asset Reporting

A **dependent student** applicant is exempt from asset reporting if they meet one of the following criteria.

1. The applicant qualifies for a Maximum Pell Grant
2. The applicant’s parents’ 2022 combined AGI is less than \$60,000 and they do not file a Schedule A, B, D, E, F, or H, **AND**
 - a. They do not file a Schedule C, **OR**
 - b. They file a Schedule C with net business income of not more than a \$10,000 loss or gain.
3. The applicant or applicant’s parent received a benefit under a means-tested Federal benefit program during the 2022 or 2023 calendar year.

Exception: A dependent student whose parents (1) live outside the U.S. **or** (2) do not file taxes in the U.S. or a U.S. territory is not exempt from asset reporting unless their nonfiling is due to having income below the filing threshold.

An **independent student** applicant is exempt from asset reporting if they meet one of the following criteria.

1. The applicant qualifies for a Maximum Pell Grant
2. The applicant’s (and applicant’s spouse, if applicable) 2022 combined AGI is less than \$60,000 and they do not file a Schedule A, B, D, E, F, or H, **AND**

- a. They do not file a Schedule C, **OR**
 - b. They file a Schedule C with net business income of not more than a \$10,000 loss or gain.
3. The applicant or applicant's spouse received a benefit under a means-tested Federal benefit program during the 2022 or 2023 calendar year.

Formula A – Dependent Students

- SAI = Parents’ Contribution + Student’s Contribution from Income + Student’s Contribution from Assets
- Note: SAI can be negative; if negative and less than -1,500 replace value with -1,500

Parent Contribution from Income

Parent Income Additions		
a. Parents’ AGI		
b. Parents’ Deductible Payments to IRA/KEOGH/Other	+	
c. Parents’ Tax-Exempt Interest Income	+	
d. Parents’ Untaxed Portions of IRA Distributions and Pensions (Excluding rollovers; if less than zero, put zero)	+	
e. Parents’ Foreign Income Exclusion (reported on U.S. Tax Return; if less than zero, put zero)	+	
1. Total Parent Income Additions (sum of lines a, b, c, d, and e)	=	
Parent Income Offsets		
f. Parents’ Taxable College Grant and Scholarship Aid (reported as income)		
g. Parents’ Education Credits	+	
h. Parents’ Federal Work-study (FWS)	+	
2. Total Parent Income Offsets (sum of lines f, g, and h)	=	
3. Total Parent Income (line 1 minus line 2)		
• Total Parent Income Additions – Total Parent Income Offsets		
• May be a negative number	=	
Allowances Against Parents’ Income		
4. Parents’ U.S. Income Tax Paid (or Foreign Equivalent)		
5. Payroll Tax Allowance (Table A1)		
a. Medicare’s Hospital Insurance (HI) Program Tax Rate (Table A1: Step 1) (If less than zero, put zero)	+	
b. Old-age, survivors, & disability insurance (OASDI) Tax Rate (Table A1: Step 2) (If less than zero, put zero)	+	
6. Income Protection Allowance (Table A2)		
• Use the calculated Family Size to determine the IPA	+	
7. Employment Expense Allowance (EEA)		
• The lesser of:		
○ 35% of parents’ combined earned income, OR		
○ \$4,000.	+	
8. Total Parent Allowances Against Income (sum lines 4, 5a, 5b, 6, and 7)	=	
Parents’ Available Income (PAI)		
Total Parent Income (line 3)		
Total Parent Allowances Against Income (line 8)	-	
9. Parent Available Income (line 3 minus line 8)		
• May be a negative number	=	

Parent Contribution from Assets

10. Annual child support received for the last complete calendar year		
11. Cash, savings, checking accounts, time deposits, and money market funds	+	
12. Net worth of investments <ul style="list-style-type: none"> Includes: real estate (excluding primary residence), vacation homes, income producing property, trusts, stocks, bonds, derivatives, securities, mutual funds, tax shelters, and qualified education benefits. If negative, enter zero 	+	
13. Adjusted net worth of business and/or farm (Table A3) <ul style="list-style-type: none"> Net worth of business and/or farm multiplied by the applicable adjustment in Table A3. 	+	
14. Net worth (sum of lines 10, 11, 12, and 13)	=	
15. Asset Protection Allowance (APA) (Table A4)	-	
16. Asset Conversion Rate (12%)	x	0.12
17. Parent Contribution from Assets (PCA) <ul style="list-style-type: none"> (Line 14 minus line 15) times line 16 If negative, enter zero 	=	

Total Parent Contribution

Parent Adjusted Available Income (PAAI)		
Parents' Available Income (line 9)		
Parents' Contribution from Assets (line 17)	+	
18. Parent Adjusted Available Income (PAI plus PCA) <ul style="list-style-type: none"> May be a negative number 	=	
Parents' Contribution (PC)		
19. Parents' Contribution (Table A5) <ul style="list-style-type: none"> Adjust PAAI (line 18) using Table A5. 	=	

Student Contribution from Income

Student Income Additions		
a. Student AGI		
b. Student Deductible Payments to IRA/KEOGH/Other	+	
c. Student Exempt Interest Income	+	
d. Student Untaxed Portions of IRA Distributions and Pensions (Excluding rollovers; if less than zero, put zero)	+	
e. Student Foreign Income Exclusion (reported on U.S. Tax Return; if less than zero, put zero)	+	
20. Total Student Income Additions (sum of lines a, b, c, d, and e)	=	
Student Income Offsets		
f. Student College Grant and Scholarship Aid (reported as income)		
g. Student Education Credits	+	
h. Student Federal Work-study (FWS)	+	
21. Total Student Income Offsets (sum lines f, g, and h)	=	
22. Total Student Income (line 20 minus line 21)		
<ul style="list-style-type: none"> Total Student Income Additions – Total Student Income Offsets May be a negative number 	=	
Allowances Against Student Income		
23. Student U.S. Income Tax Paid or Foreign Equivalent		
24. Payroll Tax Allowance (Table A1)		
a. Medicare's Hospital Insurance (HI) Program Tax Rate (Table A1: Step 1; if negative, enter zero)	+	
b. Old-age, survivors, & disability insurance (OASDI) Tax Rate (Table A1: Step 2; if negative, enter zero)	+	
25. Income Protection Allowance	+	9,410
26. Allowance for parents' negative adjusted available income		
<ul style="list-style-type: none"> a. If line 18 is negative, enter line 18 as a positive number. b. If line 18 is zero or positive, enter zero. 	+	
27. Total Student Allowances Against Income (sum lines 23, 24a, 24b, 25, and 26)	=	
Student's Contribution from Income		
Total Student Income (line 22)		
Total Student Allowances Against Income (line 27)	-	
28. Student Available Income (line 22 minus line 27)		
<ul style="list-style-type: none"> May be a negative number 	=	
29. Assessment of Student Available Income (50%)	x	0.50
30. Student's Contribution from Income (line 28 times line 29)		
<ul style="list-style-type: none"> If negative and < -1,500, adjust to -1,500 (e.g., if -2,000 set to -1,500) If negative and >= -1,500, do not adjust (e.g., if -1,000 leave as -1,000) 	=	

Student Contribution from Assets

31. Cash, savings, checking accounts, time deposits, and money market funds		
32. Net worth of investments <ul style="list-style-type: none"> Includes: real estate (excluding primary residence), vacation homes, income producing property, trusts, stocks, bonds, derivatives, securities, mutual funds, tax shelters, and qualified education benefits. If negative, enter zero 	+	
33. Adjusted net worth of business and/or farm (Table A3) <ul style="list-style-type: none"> Net worth of business and/or farm multiplied by the applicable adjustment in Table A3. 	+	
34. Net worth (sum of lines 31, 32, and 33)	=	
35. Asset Conversion Rate (20%)	x	0.20
36. Student Contribution from Assets (SCA) <ul style="list-style-type: none"> Line 34 times line 35 If negative, enter zero 	=	

Student Aid Index (SAI)

Parents' Contribution (line 19)		
Student's Contribution from Income (line 30)	+	
Student's Contribution from Assets (line 36)	+	
37. Student Aid Index (sum of lines 19, 30, and 36) <ul style="list-style-type: none"> If negative and < -1,500, adjust to -1,500 (e.g., if -2,000 set to -1,500) If negative and >= -1,500, do not adjust (e.g., if -1,000 leave as -1,000) 	=	

Supplementary Tables for Formula A – Dependent Students

Table A1. Payroll Tax Allowance

Tax Rate Program	Tax Rate
Step 1: Medicare’s Hospital Insurance (HI) Program Tax Rate	If Parent filed as Not Married (e.g., single, head of household, or qualifying widow(er)): <ul style="list-style-type: none"> • 1.45% of parent earned income up to \$200,000, (+) plus • 2.35% of parent earned income over \$200,000 If Parent filed as Married-Filed Joint Return (MFJ): <ul style="list-style-type: none"> • 1.45% of parents’ combined earned income up to \$250,000, (+) plus • 2.35% of parents’ combined earned income over \$250,000 If Parent filed as Married-Filed Separate Return (MFS): <ul style="list-style-type: none"> • 1.45% of parent earned income up to \$125,000, (+) plus • 1.45% of parent spouse’s earned income up to \$125,000, (+) plus • 2.35% of parent earned income over \$125,000 (+) plus • 2.35% of parent spouse’s earned income over \$125,000 If Dependent Student: <ul style="list-style-type: none"> • 1.45% of dependent student earned income up to \$200,000, (+) plus • 2.35% of dependent student earned income over \$200,000.
Step 2: Old-age, survivors, and disability insurance (OASDI) Tax Rate	If Parent: <ul style="list-style-type: none"> • For those reporting a single parental income, 6.2% of parent’s total earned income up to Contributions and Benefit Base of \$147,000 for Tax Year 2022. If parent’s total earned income exceeds \$147,000, then input \$9,114*. • For those reporting two parental incomes or whose parents filed a joint return, 6.2% of parents total earned income up to Contributions and Benefit Base of \$294,000 for Tax Year 2022. If parents’ total earned income exceeds \$294,000, then input \$18,228*. If Dependent Student: <ul style="list-style-type: none"> • 6.2% of student’s total earned income up to Contributions and Benefit Base of \$147,000 for Tax Year 2022. If the student’s total earned income exceeds \$147,000, then input \$9,114*.

*Social Security’s Old-Age, Survivors, and Disability Insurance (OASDI) program limits the amount of earnings subject to taxation for a given year. The same annual limit also applies when those earnings are used in a benefit computation. This limit changes each year with changes in the national average wage index. For earnings in 2022, this base is \$147,000.

The OASDI tax rate for wages paid in 2021 is set by statute at 6.2 percent for employees and employers, each. Thus, an individual with wages equal to or larger than \$147,000 would contribute \$9,114 to the OASDI program in 2022.

For more information visit: <https://www.ssa.gov/oact/cola/cbb.html>

Table A2. Income Protection Allowance

Family Size (including student)	Income Protection Allowance Amount
2	\$23,330
3	\$29,040
4	\$35,870
5	\$42,320
6	\$49,500

Note: For each additional household member, add \$5,590.

Table A3. Business/Farm Net Worth Adjustment

If the net worth of a business or farm is ____	Then the adjusted net worth is ____
Less than \$1	\$0
\$1 to \$140,000	40% of net worth of business/farm
\$140,001 to \$415,000	\$56,000 + 50% of net worth over \$140,000
\$415,001 to \$695,500	\$193,500 + 60% of net worth over \$415,000
\$695,001 or more	\$361,500 + 100% of net worth over \$695,000

Table A4: Asset Protection Allowance (Parents Only)

Age of older parent as of 12/31/2023*	Allowance if there are two parents**	Allowance if there is only one parent	Age of older parent as of 12/31/2023*	Allowance if there are two parents**	Allowance if there is only one parent
25 or less	\$0	\$0	46	\$6,300	\$2,400
26	400	100	47	6,500	2,500
27	700	300	48	6,600	2,500
28	1,100	400	49	6,800	2,600
29	1,500	600	50	7,000	2,700
30	1,800	700	51	7,100	2,700
31	2,200	800	52	7,300	2,800
32	2,600	1,000	53	7,500	2,900
33	2,900	1,100	54	7,700	2,900
34	3,300	1,300	55	7,900	3,000
35	3,700	1,400	56	8,100	3,100
36	4,000	1,500	57	8,400	3,100
37	4,400	1,700	58	8,600	3,200
38	4,800	1,800	59	8,800	3,300
39	5,100	2,000	60	9,100	3,400
40	5,500	2,100	61	9,300	3,500
41	5,600	2,200	62	9,600	3,600
42	5,700	2,200	63	9,900	3,700
43	5,900	2,300	64	10,200	3,800
44	6,000	2,300	65 or older	10,500	3,900
45	6,200	2,400			

* Determine the age of the older parent listed in FAFSA/SAR and # as of 12/31/2023. If no parent date of birth is provided, use age 45.

** Use the two-parent allowance when the parents' marital status listed in FAFSA/SAR # is "Married or remarried" or "Unmarried and both legal parents living together".

Table A5. Parents' Contribution from Adjusted Available Income

If the parents' AAI is _____	Then the parents' contribution from AAI is _____
Less than -\$6,820	-\$1,500
-\$6,820 to \$17,400	22% of AAI
\$17,401 to \$21,800	\$3,828 + 25% of AAI over \$17,400
\$21,801 to \$26,200	\$4,928 + 29% of AAI over \$21,800
\$26,201 to \$30,700	\$6,204 + 34% of AAI over \$26,200
\$30,701 to \$35,100	\$7,734 + 40% of AAI over \$30,700
\$35,101 or more	\$9,494 + 47% of AAI over \$35,100

Formula B – Independent Students Without Dependent(s) Other than a Spouse

- SAI = Student’s Contribution from Income + Student’s Contribution from Assets
- Note: SAI can be negative; if negative and less than -1,500 replace value to be -1,500

Student Contribution from Income

Student (and Spouse) Income Additions		
a. Student (and Spouse) AGI		
b. Student (and Spouse) Deductible Payments to IRA/KEOGH/Other	+	
c. Student (and Spouse) Exempt Interest Income	+	
d. Student (and Spouse) Untaxed Portions of IRA Distributions and Pensions (Excluding rollovers; if less than zero, put zero)	+	
e. Student (and Spouse) Foreign Income Exclusion (reported on U.S. Tax Return; if less than zero, put zero)	+	
1. Total Student (and Spouse) Income Additions (sum of lines a, b, c, d, and e)	=	
Student (and Spouse) Income Offsets		
f. Student (and Spouse) College Grant and Scholarship Aid		
g. Student (and Spouse) Education Credits	+	
h. Student (and Spouse) Federal Work-study (FWS)	+	
2. Total Student (and Spouse) Income Offsets (sum lines f, g, and h)	=	
3. Total Student (and Spouse) Income (line 1 minus line 2)		
• Total Student (and Spouse) Income Additions – Total Student (and Spouse) Income Offsets		
• May be a negative number	=	
Allowances Against Student (and Spouse) Income		
4. Student (and Spouse) U.S. Income Tax Paid (or Foreign Equivalent)		
5. Payroll Tax Allowance (Table B1)		
a. Medicare’s Hospital Insurance (HI) Program Tax Rate (Table B1: Step 1; if negative, enter zero)	+	
b. Old-age, survivors, and disability insurance (OASDI) Tax Rate (Table B1: Step 2; if negative, enter zero)	+	
6. Income Protection Allowance (IPA)		
• If the student is not married (single, separated or divorced/widowed): \$14,630		
• If the student is married (married/remarried): \$23,460	+	
7. Employment Expense Allowance (EEA)		
• If the student is not married (single, separated or divorced/widowed): \$0		
• If the student is married (married/remarried), the lesser of:		
o 35% of the student and student’s spouse combined earned income, OR		
o \$4,000	+	
8. Total Student (and Spouse) Allowances Against Income (sum lines 4, 5a, 5b, 6 and 7)	=	
Student’s Contribution from Income		
Total Student (and Spouse) Income (line 3)		
Total Student (and Spouse) Allowances Against Income (line 8)	-	

9. Student Available Income (StAI; line 3 minus line 8) • May be a negative number	=	
10. Assessment of Student Available Income (50%)	x	0.50
11. Student's Contribution from Income (line 9 times line 10)	=	

Student Contribution from Assets

12. Annual child support received for the last complete calendar year		
13. Cash, savings, checking accounts, time deposits, and money market funds	+	
14. Net worth of investments • Includes: Real estate (excluding primary residence), vacation homes, income producing property, trusts, stocks, bonds, derivatives, securities, mutual funds, tax shelters, and qualified education benefits • If negative, enter zero	+	
15. Adjusted net worth of business and/or farm (Table B2) • Net worth of business and/or farm multiplied by the applicable adjustment in Table B2	+	
16. Net worth (sum of lines 12, 13, 14, and 15)	=	
17. Asset Protection Allowance (Table B3)	-	
18. Discretionary Net Worth • Line 16 minus line 17	=	
19. Asset Conversion Rate (20%)	x	0.20
20. Student Contribution from Assets (SCA) • Line 18 times line 19 • If negative, enter zero	=	

Student Aid Index

Student Contribution from Income (line 11) • May be a negative number		
Student Contribution from Assets (line 20)	+	
21. Student Aid Index (SAI) • If negative, and < -1,500, adjust to -1,500 (e.g., If negative 2,000 set to -1,500) • If negative, and >= -1,500, do not adjust (e.g., If -1,000 leave as -1,000)	=	

Supplementary Tables for Formula B – Independent Students Without Dependent(s) Other than a Spouse

Table B1: Payroll Tax Allowance

Tax Rate Program	Tax Rate
Step 1: Medicare’s Hospital Insurance (HI) Program Tax Rate	<p>If Student filed as Not Married (e.g., single, head of household, or qualifying widow(er)):</p> <ul style="list-style-type: none"> • 1.45% of student earned income up to \$200,000, (+) plus • 2.35% of student earned income over \$200,000 <p>If Student filed as Married-Filed Joint Return (MFJ):</p> <ul style="list-style-type: none"> • 1.45% of student and student spouse’s combined earned income up to \$250,000, (+) plus • 2.35% of student and student spouse’s combined earned income over \$250,000 <p>If Student filed as Married-Filed Separate Return (MFS):</p> <ul style="list-style-type: none"> • 1.45% of student earned income up to \$125,000, (+) plus • 1.45% of student spouse’s earned income up to \$125,000, (+) plus • 2.35% of student earned income over \$125,000 (+) plus • 2.35% of student spouse’s earned income over \$125,000
Step 2: Old-age, survivors, and disability insurance (OASDI) Tax Rate	<p>For independent students without a spouse or those who only report a single tax return, 6.2% of total earned income up to Contributions and Benefit Base of \$147,000 for Tax Year 2022. If student’s total earned income exceeds \$147,000, then input \$9,114*.</p> <p>For those reporting both student and student spouse income or who are married and filed a joint return, 6.2% of total student and student spouse earned income up to Contributions and Benefit Base of \$294,000 for Tax Year 2022. If the student and student spouse total earned income exceeds \$294,000, then input \$18,228*.</p>

*Social Security's Old-Age, Survivors, and Disability Insurance (OASDI) program limits the amount of earnings subject to taxation for a given year. The same annual limit also applies when those earnings are used in a benefit computation. This limit changes each year with changes in the national average wage index. For earnings in 2022, this base is \$147,000.

The OASDI tax rate for wages paid in 2021 is set by statute at 6.2 percent for employees and employers, each. Thus, an individual with wages equal to or larger than \$147,000 would contribute \$9,114 to the OASDI program in 2022.

For more information visit: <https://www.ssa.gov/oact/cola/cbb.html>

Table B2. Business/Farm Net Worth Adjustment

If the net worth of a business or farm is ____	Then the adjusted net worth is ____
Less than \$1	\$0
\$1 to \$140,000	40% of net worth of business/farm
\$140,001 to \$415,000	\$56,000 + 50% of net worth over \$140,000
\$415,001 to \$695,500	\$193,500 + 60% of net worth over \$415,000
\$695,001 or more	\$361,500 + 100% of net worth over \$695,000

Table B3: Asset Protection Allowance

Age of student as of 12/31/2023	Allowance married student	Allowance for unmarried student	Age of student as of 12/31/2023	Allowance married student	Allowance for unmarried student
25 or less	\$0	\$0	46	\$6,300	\$2,400
26	400	100	47	6,500	2,500
27	700	300	48	6,600	2,500
28	1,100	400	49	6,800	2,600
29	1,500	600	50	7,000	2,700
30	1,800	700	51	7,100	2,700
31	2,200	800	52	7,300	2,800
32	2,600	1,000	53	7,500	2,900
33	2,900	1,100	54	7,700	2,900
34	3,300	1,300	55	7,900	3,000
35	3,700	1,400	56	8,100	3,100
36	4,000	1,500	57	8,400	3,100
37	4,400	1,700	58	8,600	3,200
38	4,800	1,800	59	8,800	3,300
39	5,100	2,000	60	9,100	3,400
40	5,500	2,100	61	9,300	3,500
41	5,600	2,200	62	9,600	3,600
42	5,700	2,200	63	9,900	3,700
43	5,900	2,300	64	10,200	3,800
44	6,000	2,300	65 or older	10,500	3,900
45	6,200	2,400			

Formula C – Independent Students with Dependent(s) Other than a Spouse

- SAI = Student’s Contribution from Income + Student’s Contribution from Assets
- Note: SAI can be negative; if negative and less than -1,500 replace value to be -1,500

Student Contribution from Income

Student (and Spouse) Income Additions		
a. Student (and Spouse) AGI		
b. Student (and Spouse) Deductible Payments to IRA/KEOGH/Other	+	
c. Student (and Spouse) Exempt Interest Income	+	
d. Student (and Spouse) Untaxed Portions of IRA Distributions and Pensions (Excluding rollovers; if less than zero, put zero)	+	
e. Student (and Spouse) Foreign Income Exclusion (reported on U.S. Tax Return; if less than zero, put zero)	+	
1. Total Student (and Spouse) Income Additions (sum of lines a, b, c, d, and e)	=	
Student (and Spouse) Income Offsets		
f. Student (and Spouse) College Grant and Scholarship Aid		
g. Student (and Spouse) Education Credits	+	
h. Student (and Spouse) Federal Work-study (FWS)	+	
2. Total Student (and Spouse) Income Offsets (sum lines f, g, and h)	=	
3. Total Student (and Spouse) Income (line 1 minus line 2)		
• Total Student (and Spouse) Income Additions – Total Student (and Spouse) Income Offsets		
• May be a negative number	=	
Allowances Against Student (and Spouse) Income		
4. Student (and Spouse) U.S. Income Tax Paid (or Foreign Equivalent)		
5. Payroll Tax Allowance (Table C1)		
a. Medicare’s Hospital Insurance (HI) Program Tax Rate (Table C1: Step 1; if negative, enter zero)	+	
b. Old-age, survivors, and disability insurance (OASDI) Tax Rate (Table C1: Step 2; if negative, enter zero)	+	
6. Income Protection Allowance (IPA)		
• See Table C2 if the student is married (married/remarried) with dependents		
• Table C3 if the student is not married (e.g., single, head of household, or qualifying widow(er)) with dependents	+	
7. Employment Expense Allowance (EEA)		
• If the student is not married (e.g., single, head of household, or qualifying widow(er)), the lesser of:		
○ 35% of the student earned income, OR		
○ \$4,000		
• If the student is married (married/remarried), the lesser of:		
○ 35% of the student and student’s spouse combined earned income, OR		
○ \$4,000	+	

8. Total Student (and Spouse) Allowances Against Income (sum lines 4, 5a, 5b, 6 and 7)	=	
Student's Available Income (StAI)		
Total Student (and Spouse) Income (line 3)		
Total Student (and Spouse) Allowances Against Income (line 8)	-	
9. Student Available Income (line 3 minus line 8) • May be a negative number	=	

Student Contribution from Assets

10. Annual child support received for the last complete calendar year		
11. Cash, savings, checking accounts, time deposits, and money market funds	+	
12. Net worth of investments • Includes: Real estate (excluding primary residence), vacation homes, income producing property, trusts, stocks, bonds, derivatives, securities, mutual funds, tax shelters, and qualified education benefits • If negative, enter zero	+	
13. Adjusted net worth of business and/or farm (Table C4) • Net worth of business and/or farm multiplied by the applicable adjustment in Table C4.	+	
14. Net worth (sum of lines 10, 11, 12, and 13)	=	
15. Asset Protection Allowance (APA; Table C5)	-	
16. Discretionary Net Worth • Line 14 minus line 15	=	
17. Asset Conversion Rate (7%)	x	0.07
18. Student Contribution from Assets (SCA) • Line 16 times line 17 • If negative, enter zero	=	

Student Aid Index

Student Available Income (line 9) • May be a negative number.		
Student Contribution from Assets (line 18)	+	
19. Student Adjusted Available Income (AAI; sum of lines 9 and 18) • May be a negative number	=	
20. Total Student Contribution from AAI (Table C6)	=	
21. Student Aid Index (SAI) • If line 20 is positive, SAI = line 20 • If line 20 is negative, and < -1,500, adjust to -1,500 (e.g., If negative 2,000 set to -1,500) • If line 20 is negative, and >= -1,500, do not adjust (e.g., If -1,000 leave as -1,000)	=	

Supplementary Tables for Formula C – Independent Students with Dependent(s) Other than a Spouse

Table C1: Payroll Tax Allowance

Tax Rate Program	Tax Rate
Step 1: Medicare’s Hospital Insurance (HI) Program Tax Rate	<p>If Student filed as Not Married (e.g., single, head of household, or qualifying widow(er)):</p> <ul style="list-style-type: none"> • 1.45% of student earned income up to \$200,000, (+) plus • 2.35% of student earned income over \$200,000 <p>If Student filed as Married-Filed Joint Return (MFJ):</p> <ul style="list-style-type: none"> • 1.45% of student and student spouse’s combined earned income up to \$250,000, (+) plus • 2.35% of student and student spouse’s combined earned income over \$250,000 <p>If Student filed as Married-Filed Separate Return (MFS):</p> <ul style="list-style-type: none"> • 1.45% of student earned income up to \$125,000, (+) plus • 1.45% of student spouse’s earned income up to \$125,000, (+) plus • 2.35% of student earned income over \$125,000 (+) plus • 2.35% of student spouse’s earned income over \$125,000
Step 2: Old-age, survivors, and disability insurance (OASDI) Tax Rate	<p>For independent students without a spouse or those who only report a single tax return, 6.2% of total earned income up to Contributions and Benefit Base of \$147,000 for Tax Year 2022. If student’s total earned income exceeds \$147,000, then input \$9,114*.</p> <p>For those reporting both student and student spouse income or who are married and filed a joint return, 6.2% of total student and student spouse earned income up to Contributions and Benefit Base of \$294,000 for Tax Year 2022. If the student and student spouse total earned income exceeds \$294,000, then input \$18,228*.</p>

*Social Security's Old-Age, Survivors, and Disability Insurance (OASDI) program limits the amount of earnings subject to taxation for a given year. The same annual limit also applies when those earnings are used in a benefit computation. This limit changes each year with changes in the national average wage index. For earnings in 2022, this base is \$147,000.

The OASDI tax rate for wages paid in 2021 is set by statute at 6.2 percent for employees and employers, each. Thus, an individual with wages equal to or larger than \$147,000 would contribute \$9,114 to the OASDI program in 2022.

For more information visit: <https://www.ssa.gov/oact/cola/cbb.html>

Table C2. Income Protection Allowance – Married with Dependents

Family Size (Including Student)	Income Protection Allowance Amount
3	\$46,140
4	\$56,970
5	\$67,230
6	\$78,620

Note: For each additional household member, add \$8,880.

Table C3. Income Protection Allowance – Single with Dependents

Family Size (Including student)	Income Protection Allowance Amount
2	\$43,920
3	\$54,690
4	\$67,520
5	\$79,680
6	\$93,180

Note: For each additional household member, add \$10,530.

Table C4. Business/Farm Net Worth Adjustment

If the net worth of a business or farm is ____	Then the adjusted net worth is ____
Less than \$1	\$0
\$1 to \$140,000	40% of net worth of business/farm
\$140,001 to \$415,000	\$56,000 + 50% of net worth over \$140,000
\$415,001 to \$695,500	\$193,500 + 60% of net worth over \$415,000
\$695,001 or more	\$361,500 + 100% of net worth over \$695,000

Table C5: Asset Protection Allowance

Age of student as of 12/31/2023	Allowance for married student	Allowance for unmarried student	Age of student as of 12/31/2023	Allowance for married student	Allowance for unmarried student
25 or less	\$0	\$0	46	\$6,300	\$2,400
26	400	100	47	6,500	2,500
27	700	300	48	6,600	2,500
28	1,100	400	49	6,800	2,600
29	1,500	600	50	7,000	2,700
30	1,800	700	51	7,100	2,700
31	2,200	800	52	7,300	2,800
32	2,600	1,000	53	7,500	2,900
33	2,900	1,100	54	7,700	2,900
34	3,300	1,300	55	7,900	3,000
35	3,700	1,400	56	8,100	3,100
36	4,000	1,500	57	8,400	3,100
37	4,400	1,700	58	8,600	3,200
38	4,800	1,800	59	8,800	3,300
39	5,100	2,000	60	9,100	3,400
40	5,500	2,100	61	9,300	3,500
41	5,600	2,200	62	9,600	3,600
42	5,700	2,200	63	9,900	3,700
43	5,900	2,300	64	10,200	3,800
44	6,000	2,300	65 or older	10,500	3,900
45	6,200	2,400			

Table C6. Assessment from Adjusted Available Income

If the AAI is _____	Then the contribution from AAI is _____
Less than -\$6,820	-\$1,500
-\$6,820 to \$17,400	22% of AAI
\$17,401 to \$21,800	\$3,828 + 25% of AAI over \$17,400
\$21,801 to \$26,200	\$4,928 + 29% of AAI over \$21,800
\$26,201 to \$30,700	\$6,204 + 34% of AAI over \$26,200
\$30,701 to \$35,100	\$7,734 + 40% of AAI over \$30,700
\$35,101 or more	\$9,494 + 47% of AAI over \$35,100

Step 3 – Minimum – Pell Grant Eligibility Determination

Under HEA Sec. 401(b)(1)(C), a student is eligible for a Minimum Pell Grant if any of the following is true:

Dependent Student

1. The student's parent **is** a single parent and has an AGI less than or equal to 325% of the poverty guideline for the applicant's family size and state of residence; or
2. The student's parent **is not** a single parent and has an AGI less than or equal to 275% of the poverty guideline for the applicant's family size and state of residence.

Independent Student

1. The student **is** a single parent, and the AGI is less than or equal to 400% of the poverty line; or
2. The student **is** a parent and **is not** a single parent, and the AGI is less than or equal to 350% of the of the poverty guideline for the applicant's family size and state of residence; or
3. The student **is not** a parent, and the student's (and spouse's if applicable) AGI is less than or equal to 275% of the of the poverty guideline for the applicant's family size and state of residence.

SAI for Minimum Pell Grant Recipients

Students eligible for a Minimum Pell Grant under this guidance retain the SAI calculated in Step 2. All other aid should be packaged using the calculated SAI.

Components Necessary to Determine Minimum Pell Grant Eligibility

The data elements necessary to determine eligibility for a Minimum Pell Grant are the same as the data elements used to determine eligibility for a Maximum Pell Grant (poverty guidelines, state of residence, and family size). Refer to those sections under *Step 1 – Maximum Pell Grant Eligibility Determination* for additional guidance.

Free or Reduced-Price School Lunch Guide

Income Eligibility Guidelines
Effective from July 1, 2023 to June 30, 2024

Household Size	Reduced-Price Meals (185% Federal Poverty Guidelines)				
	Annual	Monthly	Twice Per Month	Every Two Weeks	Weekly
1	26,973	2,248	1,124	1,038	519
2	36,482	3,041	1,521	1,404	702
3	45,991	3,833	1,917	1,769	885
4	55,500	4,625	2,313	2,135	1,068
5	65,009	5,418	2,709	2,501	1,251
6	74,518	6,210	3,105	2,867	1,434
7	84,027	7,003	3,502	3,232	1,616
8	93,536	7,795	3,898	3,598	1,799
For each additional family member, add	9,509	793	397	366	183

**2023-24 Illinois Monetary Award Program (MAP) Approved
Schools *Last updated September, 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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