

Section B: Student's 2018 Tax & Income Information – *To be completed by the student*

If you have an **Unusual Tax Filing Circumstance**, please indicate the circumstance and see Page 4 for additional instructions.

Check the box that applies:

- I have filed a 2018 Federal Income Tax Return and I have used or *will* use the IRS Data Retrieval Tool in FAFSA to transfer my 2018 IRS income tax information into my FAFSA.
- I have filed a 2018 Federal Income Tax Return and I did not (or could not) transfer my 2018 income tax information into my FAFSA using the IRS Data Retrieval Tool and I have or *will* provide a copy of my 2018 Tax Return Transcript from the IRS. (**Please note: This is NOT your Form 1040**). See instructions on Page 3.
- I have not filed (and am not required to file) a 2018 Federal income tax return and I have no income earned from work in 2018 and I have or *will* provide a **2018 Verification of Non-Filing Letter** from the IRS.
- I have not filed (and am not required to file) a 2018 Federal income tax return, but I earned income from work in 2018. I have listed below the names of all employers, the amount earned from each employer in 2018. I have or will provide a **2018 Verification of Non-Filing Letter from the IRS** and copies of **ALL 2018 W-2(s) or a Wage & Income Transcript from the IRS** for each source of income listed.

Employer's Name	Amount Earned	W-2 provided?
		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No

CERTIFICATION – *To be completed by the student. The following signatures certify that all of the information reported on this worksheet is complete and correct.* **WARNING: If you purposely give false or misleading information on this worksheet, you may be fined, be sentenced to jail, or both.**

Student Signature (required)

Date

Spouse Signature (optional)

Date

Instructions for Providing Tax Information

Instructions for using the IRS Data Retrieval Tool (DRT) in FAFSA

1. Go to www.fafsa.gov
2. Login with the student's FSA ID
3. In the Student Financial Information Section, complete the questions about whether taxes have been filed, the filing status, and whether a Puerto Rican/foreign tax return were filed for 2018.
4. If you are eligible to use the DRT, a "LINK TO IRS" button should appear. Click it.
5. On the next page, click on the "PROCEED TO IRS SITE" button.
6. Your name and information should appear on the IRS site. Enter your information and address as it appears on your 2018 Federal Income Tax Return. Click submit.
7. You will be taken to a page that confirms which items will be transferred from the IRS to the FAFSA. Under the "Transfer My Tax Information into FAFSA" heading, check the box to confirm the transfer of the data and click on the "Transfer Now" button. You will be taken back to the FAFSA.
8. Complete, sign, and submit the remaining portions of the FAFSA.

Note: Individuals filing as Married Filing Separately are not eligible to use the IRS DRT and must provide the Tax Return Transcripts for each individual. See instructions below.

Instructions for requesting the Tax Return Transcript by mail

1. Go to www.IRS.gov
2. Click on the "Get My Tax Record" button.
3. Click on the "Get Transcript by mail" link.
4. Enter the Social Security Number and date of birth of the first person listed on the Form 1040 and also the address on file with the IRS (usually the same address used on the same income tax return.)
5. Select the "**Return Transcript**" for the type and "**2018**" for the tax year.

Instructions for requesting the Verification of Non-Filing Letter

1. Go to: www.IRS.gov
2. Download and print IRS Form 4506-T.
3. Complete the form with the Non-Filer's name, Social Security Number, and address. Check the box on Line 7 to request the Non-Filing Letter. Sign/Date the form.
4. Submit the Form 4506-T to the IRS at the appropriate address or fax number indicated on the form.

Unusual Tax Filing Circumstances

In some cases, you may not be able to submit a Tax Return Transcript or use the IRS DRT in FAFSA to provide your tax information. Please refer to the situations below for additional information.

Individuals Granted a Filing Extension by the IRS

An individual who is required to file a 2018 IRS income tax return and has been granted a filing extension by the IRS beyond the automatic six-month extension for tax year 2018, must provide the following items:

- Copy of IRS Form 4868 that was filed with the IRS for tax year 2018
- Copy of the IRS's approval of an extension beyond the automatic six-month extension for tax year 2018
- Verification of Non-Filing Letter (see instructions on Page 3)
- W-2(s) for each source of employment income received or an equivalent document for tax year 2018
- If self-employed, a signed statement certifying the amount of the individual's Adjusted Gross Income (AGI) and the U.S. income tax paid for tax year 2018 (preferably from an accountant)

Individuals who filed an Amended Return

An individual who amended a U.S. Income Tax Return for tax year 2018 needs to provide the following documents:

- 2018 IRS Tax Return Transcript, if the IRS DRT was not used (see instructions on Page 3), **AND**
- **Signed and dated** copy of the 2018 IRS Form 1040X that was filed with the IRS.

Individuals who are Victims of Tax Administration Identity Theft

An individual who was the victim of IRS tax-related identify theft must provide the following items:

- A Tax Return DataBase View (TRDBV) transcript obtained from the IRS, or any other IRS tax transcript(s) that include all of the income and tax information required to be verified **Note:** Individuals must contact the IRS at 1-800-908-4490 to authenticate their identity and request the TRDBV.
- A statement signed and dated by the tax filer indicating that he/she was a victim of IRS tax-related identity theft and that the IRS is aware of the tax-related identify theft.

Individuals who filed Non-IRS Income Tax Returns

Individuals who filed non-IRS/non-US income tax returns must provide tax information depending on the government with which taxes were filed. **Note:** Tax account information or Income Tax Returns must be translated into English.

1. An individual who has filed a 2018 Income Tax Return with the **Commonwealth of Puerto Rico, Guam, the U.S. Virgin Islands, or the Commonwealth of the Northern Mariana Islands** may provide the following items:
 - Signed/Dated copy of the income tax return filed with the relevant tax authority for tax year 2018
 - If requested, a copy of the tax account information issued by the relevant tax authority
2. An individual who filed a 2018 Income Tax Return with the **American Samoa** must provide the following items:
 - Copy of the tax account information issued by the relevant tax authority
3. Individuals who filed an income tax return with a **foreign tax authority** not listed above must provide the following:
 - Copy of the tax account information issued by the relevant tax authority that includes all of the tax filer's income and tax information required to be verified for tax year 2018, if it can be obtained at no cost from the tax authority **OR**
 - If a transcript cannot be obtained at no cost from the relevant taxing authority, a **signed/dated** copy of the 2018 income tax return **AND** documentation that the tax authority charges a fee to obtain the tax account information