

IRS INCOME-TAX VERIFICATION – STUDENT

STUDENT TAX FILERS:

If student **did file, will file, or was required to file** a 2018 federal tax return, do **not** submit this form to the financial aid office. See **Tax Filer Instructions** on page 2.

STUDENT NON-TAX FILERS:

Submit this form if student **did not file** and **was not required to file** a 2018 income tax return.

Student's name: _____ **Phone:** _____

Student tax filing status: This form is required if students selected for verification **did not file** a 2018 federal tax return.

- ↪ If you are **independent** for federal student aid purposes, you must also submit a Verification of Non Filing (VONF) transcript from the IRS. (See **Instructions for Obtaining Tax Transcripts from the IRS** on page 2.)
- ↪ If you are a **dependent** student, you are not required to submit VONF but are required to submit this form.

Check here to certify student **did not file and was not required to file a 2018 federal tax return.**

Check **one** box below to indicate the status of your Verification of Non-filing letter from the IRS:

- Student is dependent for federal student aid purposes and is not required to submit VONF.
- VONF for tax year 2018 is being submitted with this form.
- VONF for tax year 2018 request has been sent to IRS, but not received, and will be submitted on receipt.

Employment status: Check Box 1 or Box 2 for status that applies to student non-tax filer.

- 1 **Student was not employed**, and had no income earned from work in 2018.
- 2 **Student was employed in 2018** but was not required to file a federal tax return, and has listed below the names of **all** employers, the amount earned from each employer in 2018, and whether an IRS W2 form or equivalent document is provided. List every employer even if the employer did not issue a W2 form. **Provide copies of all 2018 W2 forms issued to you by your employer(s).**

Name of wage earner	Name of Employer	W2 or equivalent document provided?	Annual Amount Earned in 2018
(Example) Mary Doe	ABC Auto body Shop	YES	\$4500.00

Check this box and attach separate page with student's name and JCC ID number at the top if more space is needed.

Certification: Each person signing below certifies that all of the information reported is complete and correct.
WARNING: If you purposely give false or misleading information, you may be fined, sentenced to jail or both.

Student signature: _____ **Date:** _____

Signature of parent listed on FAFSA is required if student is considered dependent for federal student aid purposes:

Parent signature: _____ **Date:** _____

JCC Financial Aid Office | PO Box 20 | Jamestown, NY 14702-0020
 Jamestown 716.338.1009 | 1.800.388.8557 ext. 1009 | Olean 716.376.7512 | 1.800.388.8557 ext. 7512 | FAX 716.338.1459

TAX FILER INSTRUCTIONS

If you (and your spouse if married) filed a 2018 federal tax return, **do not submit page 1** to the financial aid office. Instead, provide tax data by one of three methods:

- Use the IRS Data Retrieval Tool (DRT) within the FAFSA to transfer tax data from the IRS (preferred option) *or*,
- Submit a copy of your/your spouse's 2018 Tax Return Transcript available from the IRS *or*,
- Submit a signed copy of your/your spouse's 2018 federal tax return and applicable schedule(s).

The best way to provide tax data is to use the IRS Data Retrieval Tool (IRS DRT) by making corrections to the FAFSA online at ***studentaid.gov***. The IRS DRT allows you to pull your federal tax information from the Internal Revenue Service's System directly into the FAFSA. If you are unable or choose not to use the IRS DRT within the FAFSA, you can submit a signed copy of your (and spouse's, if married) 2018 federal tax return and applicable schedule(s), or a 2018 tax *return* transcript (not a tax *account* transcript). See instructions below for obtaining transcripts from the IRS.

INSTRUCTIONS FOR OBTAINING TAX TRANSCRIPTS FROM THE IRS

The IRS offers the following **transcript types** at no charge:

- **Verification of Non-Filing Letter** is required of independent students (and spouse's, if married) who did not file and were not required to file a 2018 federal tax return. This is available using Get Transcript Online or Form 4506-T.
- **Tax Return Transcript:** This is the tax transcript required by the financial aid office for tax filer verification. A tax *account* transcript is not the same as a tax *return* transcript and does not satisfy the financial aid requirement.
- **Wage and Income Transcript** shows data from the W2, 1099, 1098 and Form 5498, IRA Contribution Information. This transcript can be submitted in lieu of W2s and is available using Get Transcript Online or Form 4506-T.
- **Record of Account Transcript** is not to be confused with the tax account transcript, which is not acceptable for verification purposes. This transcript combines tax return and tax account transcripts into one complete transcript, and is available using Get Transcript Online or Form 4506-T. This transcript is acceptable for financial aid purposes.

Instructions: To obtain tax transcripts, register to use *Get Transcript Online* at ***irs.gov*** to view, print or download all transcript types listed below. If you are unable to register or prefer not to use *Get Transcript Online*, you can order a tax return transcript using *Get Transcript by Mail* at ***irs.gov*** or by calling 800-908-9946. Allow 5 to 10 days for delivery. You can also request any transcript type listed below by faxing or mailing *Form 4506-T Request for Transcript of Tax Return* as instructed on the form. Form 4506-T is available online at ***irs.gov***.

Note: When using *Get Transcript by Mail*, or ordering by phone, the primary taxpayer on a joint tax return must make the request. The secondary spouse will use *Get Transcript Online* or Form 4506-T to request this transcript.

INSTRUCTIONS FOR SPECIAL SITUATIONS

Amended Returns: Tax filers who filed a 2018 amended tax return submit a signed copy of the 2018 federal tax return with applicable schedule(s) or a Tax Return Transcript **AND** a signed copy of Form 1040-X "Amended U.S. Individual Income Tax Return."

Marital Status has changed since Tax Year 2018:

- If your marital status has changed to married since the 2018 tax filing year, a signed copy of the 2018 federal tax return with applicable schedule(s) or a 2018 Tax Return Transcript, along with copies of all 2018 W2s, must be submitted for both you and your spouse even though you were not married in 2018. A Verification of Non-Filing Letter, W2s (if either/both worked), and page 1 of this form must be submitted for either student or spouse who did not file a 2018 federal return.
- If your marital status has changed to separated or divorced since the 2018 tax filing year and the 2018 return was filed as Married Filing Jointly, all W2 forms for both taxpayers on the tax return must be provided to the financial aid office, along with the signed tax return and schedule(s) or tax return transcript, so income can be separated appropriately.

Victim of IRS Identity Theft: A victim of IRS identity theft who is not able to obtain a 2018 IRS Tax Return Transcript will need to contact the IRS at 1-800-908-4490 to receive a printout of the tax return transcript by mail. Submit this printout along with a signed statement indicating that you were a victim of IRS tax-related Identity theft and that the IRS has been made aware of the tax-related identity theft to the financial aid office.

Non-IRS Income Tax Returns: An individual who filed a 2018 non-IRS income tax return with a foreign tax authority must provide a signed copy of the 2018 tax return from the relevant tax authority.