

- If applicable, a copy of the IRS's approval of an extension beyond the automatic six-month extension if the individual requested an additional extension of the filing time for tax year 2015.

You may require those with a filing extension to use the DRT or submit to your school a tax transcript after the return has been filed. If you do that, you must reverify the income information. If the student fails to use the DRT or submit a tax transcript, see the guidance on page 92 on failing to complete verification.

- **Filers of joint returns who are no longer married.** When dependent students' parents filed a joint return and have separated, divorced, married someone else, or been widowed, the students must submit an IRS tax transcript and a copy of each W-2 form for the parent whose tax information is on the FAFSA. Similarly, an independent student must submit a tax transcript and a copy of each of her W-2 forms if she filed a joint return and is separated, divorced, or a widow.
- **For non-tax filers** you must receive a W-2 form for each source of employment income. You must also get a signed statement giving the sources and amounts of the person's income earned from work not on W-2s and certifying that the person has not filed and is not required to file a tax return. For residents of the Freely Associated States (the Republic of the Marshall Islands, the Republic of Palau, or the Federated States of Micronesia), a copy of the wage and tax statement from each employer and a signed statement identifying all of the person's income and taxes for the year is acceptable. Persons from a U.S. territory or commonwealth or a foreign country who are not required to file a tax return can provide the signed statement certifying their income and taxes paid.
- **For filers of non-IRS tax returns,** you may accept a transcript obtained from a government of a U.S. territory or commonwealth or a foreign nation that includes all of the tax filer's income and tax information required to be verified for tax year 2015. If a free transcript is not available, you may accept instead a copy of the tax return, which must be signed by the filer or one of the filers of a joint return. See question DOC-Q28 on the Q and A webpage given in the margin of page 79 for more information. Use the income and tax information that most closely corresponds to the information on the IRS tax return, and convert monetary amounts into U.S. dollars as appropriate. If you question the accuracy of the information on the signed copy of the return, the filer must provide you with a copy of the tax account information issued by the tax authority.
- **Filers of amended returns.** Students or parents who file an amended return (IRS Form 1040X) cannot use the IRS DRT, and if they amend the return after using the DRT to fill out the FAFSA, you cannot rely on that data. Instead, you will need to use information from these documents to complete verification:

If a W-2 is not available

If an individual who is required to submit an IRS Form W-2 did not save a copy, she should request a replacement W-2 from the employer who issued the original. A W-2 transcript from the IRS is also acceptable though it generally is not available until the year after the W-2 information is filed with the IRS (e.g. 2017 for 2015 information filed in 2016).

If she is unable to obtain one in a timely manner, you may permit her to provide a signed statement that includes the amount of income earned from work, the source of that income, and the reason why the W-2 is not available in a timely manner.

IRS documentation requests

See the [electronic announcement of February 23, 2017](#), for information about the documents obtained from the IRS that are used for verification: the tax return transcript, record of account, tax account transcript, and the wage and income transcript. The announcement also explains Form 13873, which students or parents might receive when requesting documents from the IRS.

Rollovers and verification

Qualified rollovers from one retirement account to another are not taxable, and they should not be counted as untaxed income (as indicated in *Chapter 2*). Since neither the DRT nor a tax transcript identifies rollovers, you must obtain documentation from the tax filer indicating any qualified rollover amounts that are excluded from the FAFSA. This could be a signed statement or a notation by the filer on the tax transcript that includes the word "rollover" beside any applicable item, similar to the instruction the IRS gives for Forms 1040 and 1040A. The annotation must be signed and dated by the filer. For more information, see Question VI-Q4 on the webpage given in the page 79 margin.