

C. Independent Student's Income Information to Be Verified

1. TAX RETURN FILERS—Important Note: See page 4 of this document if the student is a victim of identity theft or if the student has filed or will file an extension to file a 2014 tax return, an amended 2014 tax return, or a 2014 foreign tax return.

Instructions: Complete this section if the student, filed or will file a 2014 income tax return with the IRS. *The best way to verify income is by using the IRS Data Retrieval Tool that is part of FAFSA on the Web. If the student has not already used the tool, go to FAFSA.gov, log in to the student's FAFSA record, select "Make FAFSA Corrections," and navigate to the Financial Information section of the form. From there, follow the instructions to determine if the student is eligible to use the IRS Data Retrieval Tool to transfer 2014 IRS income tax information into the student's FAFSA. It takes up to two weeks for IRS income information to be available for the IRS Data Retrieval Tool for electronic IRS tax return filers, and up to eight weeks for paper IRS tax return filers. If you need more information about when or how to use the IRS Data Retrieval Tool, see your financial aid administrator.*

Check the box that applies:

I, the student, have used or will use the IRS Data Retrieval Tool in FAFSA on the Web to transfer my (and, if married, my spouse's) 2014 IRS income information into my FAFSA, either on the initial FAFSA or when making a correction to the FAFSA. *Your school will use the IRS information that was transferred in the verification process.*

I, the student, am unable or choose not to use the IRS Data Retrieval Tool in FAFSA on the Web, and I must submit to the school **2014 IRS tax return transcript(s)**—not photocopies of the income tax return. *To obtain an IRS tax return transcript, go to www.irs.gov and click on the "Order a Return or Account Transcript" link, or call 1-800-908-9946. Make sure to request the "IRS tax return transcript" and not the "IRS tax account transcript." You will need your PBSC student ID Number, date of birth, and the address on file with the IRS (normally this will be the address used when your 2014 IRS tax return was filed). It takes up to two weeks for IRS income information to be available for electronic IRS tax return filers, and up to eight weeks for paper IRS tax return filers. If you are married and you and your spouse filed separate 2014 tax returns, you must submit tax return transcripts for both you and your spouse.*

Check here if an IRS tax return transcript(s) is attached to this worksheet.

2. TAX RETURN NONFILERS— Complete this section if you, the student (and, if married, your spouse), will not file and are not required to file a 2014 income tax return with the IRS.

Check the box that applies:

The student (and, if married, the student's spouse) was not employed and had no income earned from work in 2014.

The student (and/or the student's spouse if married) was employed in 2014 and has listed below the names of all employers, the amount earned from each employer in 2014, and whether an IRS W-2 form is attached. Attach copies of all 2014 W-2 forms issued to you (and, if married, to your spouse) by employers. *List every employer even if the employer did not issue an IRS W-2 form. If more space is needed, attach a separate page with your name and Student's PBSC ID number at the top.*

Employer's Name	2014 Amount Earned	IRS W-2 Attached?
<i>Suzy's Auto Body Shop (example)</i>	<i>\$2,000.00 (example)</i>	<i>Yes (example)</i>

D. Independent Student's Other Information to Be Verified

1. Complete this section if someone in the student's household (listed in Section B) received benefits from the Supplemental Nutrition Assistance Program or SNAP (formerly known as food stamps) any time during the 2013 or 2014 calendar years.

One of the persons listed in Section B of this worksheet received SNAP benefits in 2013 or 2014. If asked by my school, I will provide documentation of the receipt of SNAP benefits during 2013 and/or 2014.

2. Complete this section if one of the student's parents **paid child support** in 2014.

Either I, or if married, my spouse who is listed in Section B of this worksheet **paid child support** in 2014. I have indicated below the name of the person who **paid the child support**, the name of the person to whom the child support was paid, the names of the children for whom child support was **paid**, and the total annual amount of child support that was **paid** in 2014 for each child. If asked by the school, I will provide documentation of the payment of child support. *If you need more space, attach a separate page that includes the student's name and student's PBSC ID number at the top.*

Name of Person Who Paid Child Support	Name of Person to Whom Child Support was Paid	Name of Child for Whom Support Was Paid & Age	Amount of Child Support Paid in
<i>Mary Jones</i>	<i>Chris Smith (example)</i>	<i>Terry Jones</i>	<i>\$6,000.00</i>

E. Certification and Signatures

I certify that all of the information reported on this worksheet is complete and correct. The student must sign and date this worksheet. If married, the spouse's signature is optional.

WARNING: If you purposely give false or misleading information on this worksheet, you may be fined, be sentenced to jail, or both.

Student's Signature

Date

Do not mail this worksheet to the U.S. Department of Education. Submit this worksheet to the financial aid administrator at your school.

You should make a copy of this worksheet for your records.

Verification of 2014 IRS Income Tax Return Information for Individuals with Unusual Circumstances

Individuals Who Were Victims of IRS Identity Theft

A victim of IRS identity theft who has been unable to obtain a 2014 IRS Tax Return Transcript or use the IRS DRT must contact the IRS at 1-800-908-4490. You will be asked to verify your identity and then must request a copy of the Tax Return DataBase View (TRDBV) transcript.

You **MUST** also provide the following to Financial Aid Office:

- A statement signed and dated by the individual indicating that he or she was a victim of IRS identity theft and that the IRS is investigating the matter. The statement must also indicate that the individual submitted a Form 14039 to the IRS, but did not keep a copy of it or that he or she was not required to file the form; **or**

Individuals Granted a Filing Extension by the IRS

If an individual is required to file a 2014 IRS income tax return and has been granted a filing extension by the IRS, provide the following documents:

- A copy of the IRS Form 4868, “Application for Automatic Extension of Time to File U.S. Individual Income Tax Return,” that was filed with the IRS for tax year 2013; and
- A copy of IRS Form W-2 for each source of employment income received for tax year 2014 and, if self-employed, a signed statement certifying the amount of the individual’s AGI and the U.S. income tax paid for tax year 2013.
- ***NOTE: Persons who filed a FORM 4868 will be required to provide IRS tax transcripts prior to disbursement of aid.***

Individuals Who Filed an Amended IRS Income Tax Return

If an individual filed an amended IRS income tax return for tax year 2014, provide all of the following:

- A signed copy of the original 2014 IRS income tax return that was filed with the IRS or a 2014 IRS Tax Return Transcript (signature not required) for the 2014 tax year; and
- A signed copy of the 2014 IRS Form 1040X, “Amended U.S. Individual Income Tax Return,” that was filed with the IRS.
- An IRS Tax Return Transcript or acceptable IRS alternative such as Form (RTFTP) or Form (IRPTR-W)

Individuals Who Filed Non-IRS Income Tax Returns

If an individual filed or will file a 2014 income tax return with Puerto Rico, another U.S. territory (e.g., Guam, American Samoa, the U.S. virgin Islands, the Northern Marianas Islands), or with a foreign country, provide a signed copy of that 2014 income tax return(s).