



METROPOLITAN LEARNING INSTITUTE, Inc.

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www.gettraining.org*

Main Campus
97-77 Queens Blvd., 9th Floor
Rego Park, NY 11374
Phone: (718) 897-0482
Fax: (718) 897-5667

Extension Campus
550 59th Street
Brooklyn, NY 11220
Phone: (718) 492-2120
Fax: (718) 492-2197

TITLE IV VERIFICATION PROCEDURES

VERIFICATION AND CONFLICTING INFORMATION

Applications are selected for verification either by the CPS or by the school. The student's ISIR shows an asterisk next to the EFC, in the upper right hand section of the ISIR. Comments will be found in the student section of page 1. The asterisk indicates to applicants that they will be required to provide certain financial documents. The student on the 2018-2019 FAFSA may ask the IRS to update the information on the FAFSA with IRS tax information which will eliminate the need to verify this information. Or, the student may provide a tax transcript to the Office of Financial Aid at the school. There is a new code on page 3 of the ISIR, below the dotted line, on the right side of the ISIR, which says: Verification Tracking Flag and V1, V4, or V5.

A school must verify any application information that it has reason to believe is incorrect or discrepant. These applications are considered to be selected for verification by the school even though it may not be verifying the same data as for the CPS selected applications.

Required Policies: The school must have written policies and procedures on the following verification issued:

- Deadlines for students to submit documentation and consequences of the failure to meet these deadlines.
- A method for notifying the student of award changes due to verification
- Required correction procedures for students
- Standard procedures for referring overpayment cases to the Department.

Inconsistent Information: Even if a Student is not selected for verification, inconsistent information must be resolved. Some examples which must be resolved:

1. Unusually low income for student or family.
2. Duplicate income information for two different year's ISIRS
3. Student marital information different on two different year's ISIRS

After documentation is complete, correct any errors or inconsistencies and once ISIR is received with all changes, aid may be disbursed.

2018-2019 Financial Aid Verification:

All of the items subject to verification in 2017-2018 are retained.

Two new items are added:

1. High School Completion status – a high school diploma

OR

Final high school transcript that shows the date the high school diploma was awarded.

2. Identity/Statement of Educational Purpose.

Documentation of high school completion status or recognized equivalent of high school diploma:

- General Educational Development (GED) Certificate
- State certificate where student has passed a State-authorized examination that the State recognizes as the equivalent of a high school diploma
- Academic transcript of a student who has successfully completed at least a two-year program that is acceptable for full credit toward a bachelor's degree
- Person seeking enrollment in educational program that leads to at least an associate degree and had not completed high school but has excelled academically in high school, documentation from the high school that the student excelled academically in high school and documentation from the postsecondary institution that the student has met the formalized written policies of the postsecondary institution for admitting such students.
- For Home-schooled students, transcript or the equivalent, signed by the parent or guardian that lists the courses completed and documents successful completion of secondary school education or; secondary school completion credential for home schooled provided for under state law.

Documentation of identity/statement of educational purpose –

- Appear in person and present to an institutionally authorized individual
 1. A valid government-issued photo identification (driver's license, non-driver's license or passport;
AND
 2. A signed statement of educational purpose.
- Institution must maintain an annotated copy of the identification submitted that includes the date the documentation was received and the name of the institutionally-authorized individual that obtained the documentation.
- If the student cannot appear in person the above documentation must be provided with an original notarized statement of educational purpose signed by the applicant.

For 2018-2019 year you must verify the Health Savings Account Deduction which is in question 25 on the IRS 1040. The balance in the account does not count as an asset nor would distributions from it count as untaxed income when used for qualified medical expenses.

The following is still in effect (became effective 2012-13)

1. All selected applicants must be verified. There is no longer a verification limit of 30% of applications
2. All changes must be submitted if change is to any non-dollar item or a single dollar item of \$25 or more. There is no longer a \$400 tolerance.
3. The IRS Data Retrieval process is the preferred method for populating tax information for the FAFSA online and for verifying that date.

4. Verification exclusions have been rescinded, such as those for recent immigrants and the incarcerated.
5. Financial Aid administrators have the authority, on a case by case basis, to allow certain updates as a result of a student's marital status change.

TABLE OF 2018-2019 VERIFICATION ITEMS

<p>General Notes:</p> <ul style="list-style-type: none"> The Department developed this table for use with the Department's 2018-2019 Suggested Verification Text Read the information below in the context of the 2018-2019 verification information provided in the July 12, 2012 <u>Federal Register</u> notice and in DCL GEN-12-11. Use by an institution of the suggested text for a particular verification item fulfills the regulatory verification requirements; however, except as noted below, institutions are not required to use the suggested text. Instead, institutions may, except for the Statement of Educational Purpose, develop and use their own text, forms, documents, statements, and certifications that are specific to the items required to be verified for a particular student or for a group of students. 		
Tracking Group	Text Item	Considerations
Tax Return Filers		
V1 and V5	Verification of 2012 IRS Income Tax Return Information for Student Tax Filers	The suggested text, including information about how the use of the FAFSA/IRS Data Retrieval Tool (IRS DRT), satisfies this verification requirement.
V1 and V5	Verification of 2012 IRS Income Tax Return Information for Parent Tax Filers	The suggested text, including information about how the use of the FAFSA/IRS Data Retrieval Tool (IRS DRT), satisfies this verification requirement.
V1 and V5	Verification of 2012 IRS Income Tax Return Information for Individuals with Unusual Circumstances	We present text for four separate circumstances on one page that may be helpful to your students.
Nontax Return Filers		

V1 and V5	Verification of 2012 Income Information for Student Nontax Filers	If the student was employed in one of the U.S. territories or in a foreign country, applicable wage and tax statements should be collected.
V1 and V5	Verification of 2012 Income Information for Parent Nontax Filers	If the parent was employed in one of the U.S. territories or in a foreign country, applicable wage and tax statements should be collected.
Household Members		
V1 and V5	Number of Household Members and Number in College (Independent Student)	<p>Verification of number of household members is not required if the household size included on the ISIR is “1” and the applicant is single, separated, divorced, or widowed; or the household size is “2” and the applicant is married.</p> <p>Verification of the number of household members in college is not required if the number of household members enrolled at least half time in eligible postsecondary institutions is “1”.</p>
V1 and V5	Number of Household Members and Number in College (Dependent Student)	<p>Verification of number of household members is not required if the household size included on the ISIR is “2” and the parent is single, separated, divorced, or widowed; or the household size is “3” and the parents are married.</p> <p>Verification of the number of household members in college is not required if the number of household members enrolled at least half time in eligible postsecondary institutions is “1”.</p>

2018-2019 Verification Tracking Groups
FAFSA Information Required to be Verified

High School Completion, Identity, and Statement of Educational Purpose		
V4 and V5	High School Completion Status	The institution has verified high school completion status if the institution's admissions office obtains and retains, for the Title IV required record retention period, copies of students' high school diplomas or high school transcripts. However, the institution must ensure that the documentation is official and indicates that the student was awarded a high school diploma with graduation date. A transcript may be used if the graduation date is present.
		A recognized equivalent of a high school diploma as:
		General Educational Development (GED) Certificate;
		State Certificate that State recognizes as H.S. equivalent
		Academic transcript of student who successfully completed two-year program that is acceptable for full credit toward Bachelors degree.
		If Homeschooled: Transcript signed by parent or guardian that lists courses completed by applicant and documents the successful completion of a secondary school education. OR
		Secondary school completion credential for home school provided for under state law. (Other than high school diploma or equivalent).
	Identity and Statement of Educational Purpose	This text is intended only for students who are required to identify themselves and <u>sign</u> a Statement of Educational Purpose in the presence of an institutionally designated official. The institutional official to whom the student presents his or her government-issued identification(such as driver's license, non-driver's license or passport) must make a copy of that identification, sign and date it, and ensure that it is maintained at the institution for the required Title IV record retention period.

V4 and V5	(To Be Signed at Institution)	
		The text for the Statement of Educational Purpose may NOT be modified.
V4 and V5	Identity and Statement of Educational Purpose	If unable to appear in person, must provide the institution-
	(To Be Signed With Notary)	A copy of valid government-issued photo identification (driver's license, non-driver's license, or passport); and
		An original notarized statement of educational purpose signed by the applicant.
		The text for the Statement of Educational Purpose may NOT be modified and is intended only for students who cannot execute their Statement of Educational Purpose at the institution and instead must execute it in the presence of a notary public.
Certifications and Signatures		
All Verification Tracking Groups	Certification and Signature	Only one set of certification/signature is required on the institutional verification document, except that a separate signature is required by the student for execution of the Statement of Educational Purpose.
	(Independent Student)	Also, this certification and signature is not required for the submission of signed 2012 IRS income tax returns or for 2012 IRS Tax Return Transcripts .
All Verification Tracking Groups	Certifications and Signatures	Only one set of certifications/signatures are required on the institutional verification document for the student and parent, except that a separate signature is required by the student for execution of the Statement of Educational Purpose.
	(Dependent Student)	Also, these certifications and signatures are not required for the submission of signed 2012 IRS income tax returns or for 2012 IRS Tax Return Transcripts .

Verification Tracking Flag	Verification Tracking Group Name	FAFSA Information Required to be Verified
V1	Standard Verification Group	Tax Filers
		· Adjusted Gross Income
		· U.S. Income Tax Paid
		· Untaxed Portions of IRA Distributions
		· Untaxed Portions of Pensions
		· IRA Deductions and Payments
		· Tax Exempt Interest Income
		· Education Credits
		· Number of Household Members
		· Number in College
		· Supplemental Nutrition Assistance Program (SNAP-Food Stamps)
		· Child Support Paid
		Non-Tax Filers
		· Income Earned from Work
		· Number of Household Members
		· Number in College
		· Supplemental Nutrition Assistance Program (SNAP-Food Stamps)
		· Child Support Paid
V2	SNAP Verification Group	· Supplemental Nutrition Assistance Program (SNAP-Food Stamps)
V3	Child Support Paid Verification Group	· Child Support Paid by the student (or spouse), the student's parent, or both
V4	Custom Verification Group	· High School Completion Status
		· Identity/Statement of Educational Purpose

		<ul style="list-style-type: none"> Supplemental Nutrition Assistance Program (SNAP-Food Stamps)
		<ul style="list-style-type: none"> Child Support Paid
V5	Aggregate Verification Group	<ul style="list-style-type: none"> High School Completion Status
		<ul style="list-style-type: none"> Identity/Statement of Educational Purpose
		Tax Filers
		<ul style="list-style-type: none"> Adjusted Gross Income
		<ul style="list-style-type: none"> U.S. Income Tax Paid
		<ul style="list-style-type: none"> Untaxed Portions of IRA Distributions
		<ul style="list-style-type: none"> Untaxed Portions of Pensions
		<ul style="list-style-type: none"> IRA Deductions and Payments
		<ul style="list-style-type: none"> Tax Exempt Interest Income
		<ul style="list-style-type: none"> Education Credits
		<ul style="list-style-type: none"> Number of Household Members
		<ul style="list-style-type: none"> Number in College
		<ul style="list-style-type: none"> Supplemental Nutrition Assistance Program (SNAP-Food Stamps)
		<ul style="list-style-type: none"> Child Support Paid
		Non-Tax Filers
		<ul style="list-style-type: none"> Income earned from work
		<ul style="list-style-type: none"> Number of Household Members
		<ul style="list-style-type: none"> Number in College
		<ul style="list-style-type: none"> Supplemental Nutrition Assistance Program (SNAP-Food Stamps)
		<ul style="list-style-type: none"> Child Support Paid

Verification for all years:

A selected application may be exempt from some or all of the verification requirements due to unusual circumstances. Except in the case of the student's death, however, none of these exemptions excuse the school from the requirement to resolve conflicting information:

- The student is not an aid recipient: If a student will not receive federal student aid for a reason other than his/her failure to complete verification. This would include ineligible students and those who withdraw without receiving aid.
- The applicant is eligible only to receive an unsubsidized student loan
- The applicant was verified at another school. The school the student is presently attending must have a letter from the school where the application was verified indicating: (a) application has been verified; (b) The transaction number of the verified application and (c) If relevant the reasons why the school was not required to recalculate the student's EFC.
- The student was selected for verification after ceasing to be enrolled at your school and all (including late) disbursements were made.

A dependent student's application does not have to be verified if:

- The parents are mentally incapacitated
- The parents are residing in a country other than the U.S. and can't be contacted by normal means
- The parent cannot be located because their address is unknown and the student cannot obtain it.

In addition to verifying the required items, you can choose to verify any other application items, requiring any reasonable documentation.

You must complete verification for a selected student before you exercise professional judgment to adjust any values that are used to calculate the EFC. But making a PJ adjustment does not require you to verify an application that isn't selected.

For Tax Filers: If the tax filer is unable to provide information through the IRS data retrieval process, a transcript obtained from the IRS that lists tax account information for 2012. An institution may accept as verification documentation any IRS tax transcript that includes all of the income and tax information required to be verified: adjust gross income, U.S. Income tax paid, untaxed IRA distributions, Untaxed Pensions, Education credits, IRA deductions and tax exempt interest. Because the Record of Account Transcript and the Return Transcript for Taxpayer includes all of the above noted information, either document may be used to meet the verification requirements. However, because the Information Returns Processing Transcript Request – Wages (IRPTR-W) only provides wage information, it does not satisfy the verification requirements. (Section 668.57(a)(1) (i)) (Guidance issued on 5/4/2012; revised 10/10/2012).

An applicant is unable to utilize the IRS Data Retrieval and will have to submit an IRS Tax Return Transcript to compete verification if:

- A married independent applicant and spouse filed separate tax returns
- The married parents of a dependent student filed separate tax returns; or
- The applicant or applicant's parent had a change in marital status after the end of the Tax year (12/31/11)

An applicant will also need to request an IRS Tax Return Transcript if:

The applicant (or parent or a dependent student) did not use the IRS Data Retrieval Process –either on the initial FAFSA or through the FOTW correction process; or

Information included on the FAFSA using the IRS Data Retrieval Process was changed after being imported from IRS.

If the tax filer is separated, divorced or widowed (a) a transcript from the IRS, (2) a copy of IRS form W-2 for each source of employment income received. The following is to be checked:

- AGI (Adjusted Gross Income)
- Income tax paid
- Education Credit
- Untaxed IRA distributions
- Untaxed pensions
- IRA deductions
- Tax-exempt interest.

When the tax filer requests an IRS tax return transcript and is unsuccessful, he/she can use a signed copy of the 2012 tax return (Form 1040, 1040A or 1040EZ) for verification. The Student must also provide you with one of the following:

If a student tried to get a tax transcript using the paper form 4506-T or 4506T-EZ, a copy of the response (which the student must sign) mailed to the student informing him/her that the IRS could not provide the transcript or

If the student tried to get the transcript using the Internet, a signed copy of the screen print from the official IRS webpage showing a message that the transcript request was unsuccessful.

Because the IRS does not send written confirmation of the failure of a transcript request using the telephone, there is no documentation alternative for that method.

In addition to the documentation already specified the tax filer must also provide you with a completed and signed IRS Form 4506-T or 4506T-EZ that includes on line 5 the name, address and telephone number of your school as the third party to whom the IRS is to mail the tax return transcript. If you have no reasonable doubt about the accuracy of the information on the copy of the tax return you should proceed with verification and simply place the 4506 form in the student's file rather than sending it to the IRS.

If you have reason to believe that the information on the tax return may not be accurate you must, before verification can be completed, send the form 4506-T or 4506T-EZ to the IRS and wait for the return of the transcript or confirmation from the IRS that a transcript is not available for the tax filer.

Identity Theft: There may still be a limited number of instances where tax filers may be unable to use either the IRS Data Retrieval Tool or the IRS Tax Return Transcript request process. When the IRS determines that a tax filer has been, or likely was, a victim of identity theft, it will not allow that tax filer to obtain tax information through the use of the IRS DRT or to receive an IRS Tax Return Transcript until the matter has been resolved by the IRS. Resolution could take up to a year, depending on the complexity of the case. Therefore, in instances when the tax filer has been the victim of identity theft, the institution may accept for verification purposes a signed copy of the paper IRS income tax return that was filed with the IRS along with additional documentation as follows:

If the tax filer had submitted to the IRS an IRS Form 14039 "Identity Theft Affidavit," a copy of that signed form must be submitted to the institution with the signed copy of the paper tax return.

In some instances, the IRS does not require the tax filer to submit an IRS Form 14039 or the tax filer may not have saved a copy of the IRS Form 14039 that was submitted to the IRS. In these instances, the tax filer must submit in addition to the signed copy of the tax return, either a signed or dated statement stating that the tax filer was a victim of IRS identity theft and that the IRS is investigating the matter or a copy of a police report that may have been filed by the tax filer.

IRS Tax Return Transcript Request Process:

Tax filers can request a transcript, free of charge, for their 2012 tax return from the IRS in one of three ways:

Online Request:

- Available on the IRS web site at www.irs.gov
- On the Online Services section of the homepage click "Order a Tax Return or Account Transcript". If this is difficult to locate, look under "Tools" in the middle of the website.
- Choose Order a Return of Account Transcript under Tools,
- Under #3 click on "Order a Transcript"
- Enter the tax filer's Social Security Number, date of birth (ddmmyyyy), street address, zip or postal code.
- Click "Continue"
- In the Type of Transcript field, select "Return Transcript" and in the Tax Year field, select "2012".
- If successfully validated, tax filers can expect to receive a paper IRS Tax Return Transcript at the address included in their online request, within 5 to 10 days from the time the on-line request was successfully transmitted to the IRS.

- IRS Tax Return Transcripts requested online cannot be sent directly to a third party by the IRS.

Telephone Request:

- Available from the IRS by calling 1-800-908-9946
- Tax filers must follow prompts to enter their social security number and the numbers in their street address.
- Select “Option 2” to request an IRS Tax Return Transcript and then enter “2012”.
- 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 to 10 days from the time the IRS receives the request.
- Transcripts requested by telephone cannot be sent directly to a third party by the IRS.

Paper Request Form: IRS Form 4506T-EZ

- IRS form 4506T-EZ should be used instead of IRS Form 4506T because it is sufficient to request an IRS Tax Return Transcript.
- Download at <http://www.irs.gov/pub/irs-pdf/f4506tez.pdf>.
- Complete lines 1-4 following the instructions on page 2 of the form. Line 3 should contain the most current address as filed with the IRS.
- Line 5 provides tax filers with the option to have their IRS Tax Return mailed directly to a third party by the IRS. The School must notify the student if the school is to be listed as the third party to receive the transcript.
- On Line 6, enter “2012” to receive IRS tax information for the 2012 tax year that is required for the 2018-2019 FAFSA.
- The tax filer (or spouse if requesting information from a joint tax return) must sign and date the form and enter their telephone number. Only one signature required to request a transcript from a joint return.
- Mail or fax the completed IRS form 4506T-EZ to the appropriate address or FAX number provided on page 2 of the form.
- Tax filers can expect to receive their transcript within 5 to 10 days from the time the IRS receives and processes their signed request. If information on the form does not match the IRS records, the fax filer will be notified that the transcript cannot be provided.

Filing Extension:

If a student, spouse or parent has been granted a **filing extension** and must provide a copy of IRS form 4868, and must provide a copy of a W-2 for each source of employment and/or a signed statement by a self-employed individual certifying the amount of the AGI and the income tax paid for 2012

The signed statement must include:

- AGI
- Tax Paid
- Specific untaxed income items:
 - 1) Untaxed IRA distributions
 - 2) Untaxed pensions

- 3) Ed credits
- 4) IRA deductions
- 5) Tax exempt interest.

Non-Tax Filers: Statement from the student/parent must include:

- Income earned from work - the following must be supplied:
 1. a signed statement certifying;
 - A. That the individual has not filed and is not required to file an income tax return for the year 2012,
 - B. The sources of income earned from work as reported on the FAFSA and the amount of income from each source that is not reported on the IRS form W-2.
 - C. W-2's must be provided for any income from work.

AMENDED TAX RETURN

We have determined that neither an IRS Tax Return Transcript **nor** an IRS Tax Account Transcript, either individually or together, provide all of the information needed for verification when the tax filer filed an IRS Form 1040X "Amended U.S. Individual Income Tax Return". Therefore, when an institution is aware that the tax filer filed, or will file, an amended tax return with the IRS, it must obtain signed copies of both the original tax return and the IRS Form 1040X that were filed with the IRS. The institution would use the information from both forms to complete verification.

IRS Tax Return Transcript is a typed copy of what was entered on the applicant's original federal tax return. Most line items should be reflected. It is free and can be requested online, via the telephone or by mail.

IRS Tax Account Transcript shows basic information from an applicant's federal tax return including his or her marital status, return type, AGI and taxable income. It also reflects any changes made after the initial filing of the tax return, including changes made by the IRS or the applicant, such as filing of an amended tax return. It is free and can be requested online, via telephone or by mail.

IRS TAX Return Transcripts:

Acceptable documentation for the 12-13 award year for a tax filer's adjusted gross income, taxes paid, and certain untaxed income is either unaltered data transferred to the FAFSA on the Web, using the IRS data retrieval process or a tax transcript obtained from the IRS.

Facts about the IRS Tax Return Transcript:

1. It is FREE!
2. Can be requested as soon as IRS processes the return. IRS generally processes on line tax returns within 3 weeks and those filed by paper within 6-8 weeks.
3. Should be received within 5-10 calendar days after their request.
4. Can be ordered online, by mail, or by telephone – though ordering on line may be a little quicker.

5. A tax transcript can be sent directly to the third party, such as a school, but in order to do this, it must be requested by mail.
6. If requesting a tax return transcript via mail, IRS form 4506T-EZ is sufficient
7. IRS tax transcript does not have to be signed by the tax filer, though ED encourages it.
8. Conflicting information, such as uncertainty whether an applicant filed or not, may be resolved by utilizing IRS Tax Return Transcript to verify a student, parent or spouse did not file.

Tax transcripts submitted to a school for verification do not need to be signed by the tax filer.

To request a tax transcript you may do so on line at www.irs.gov; by calling 1-800-908-9946, or by mailing or faxing the paper form 4506T-EZ, which can be printed out from the website.

For students and parents who have been granted a tax filing extension, a copy of IRS Form 4868 must be provided. If a further extension is requested, a copy of the IRS's approval must be provided. A copy of all W-2 forms or for self-employed people a signed statement with the amount of their AGI, would be required. A tax transcript may be required once the return is filed.

Parent remarried between application and verification:

If a dependent student has a parent that remarries between application and verification, the household size must be updated to include the new stepparent, however the student would not count the new stepparent's income and assets.

1. Household Size: If the information on the correct verification form indicates the same number as on the ISIR with the family members age and relationship no further documentation is required.
2. Number Enrolled in College: If the student completes the verification form and indicates the names of the people in the household, their ages and the schools they attend, no further documentation is required. If you have reason to doubt that the enrollment information is correct, you may require the student to obtain documentation from the other student's school to confirm enrollment.
3. SNAP benefits (food stamps): A completed verification worksheet indicating the receipt of benefits will suffice. If there is a question, documentation from the agency providing the benefits may be requested.
4. Child Support paid: The signed verification form must stipulate the annual amount of child support, the names of those who paid it and to whom it was paid. The names of the child(ren) for whom it was paid must also be included.
5. Untaxed Income and Benefits: This includes any income excluded from the federal income tax return. The following three specific types of untaxed income and benefits must be verified:
 - a. IRA/KEOGH deductions
 - b. Interest on tax-free bonds

All untaxed income reported on the U.S. individual income tax return (excluding schedules) must be verified.

Students selected for verification must complete the process. The financial Aid Office has the authority to withhold disbursement of any FSA funds until verification is complete. Adopting this policy substantially reduces the incidence of overpayments.

Selection after Disbursement: A student's application might be selected for verification after corrections are submitted and after the student has already been paid based on the previous unselected CPS transaction. You must verify this application before making further disbursements. If verification does not justify aid already disbursed then the student is responsible for repaying all aid for which he/she is not eligible, though he may keep any Stafford loan money received and FWS wages earned.

Deadlines and Failure to submit Documentation: a Pell applicant selected for verification must complete the process by the deadline published in the Federal Register. The deadline is expected to be September 27, 2013 or 120 days after the last day of the student's enrollment, whichever is earlier. Campus-based and Stafford loan applicants must complete verification by the same deadline or an earlier one established by your aid office.

Verification is complete when your school has all the requested documentation. Also, for Pell Grants the student must have corrected any errors or shown that the information is correct and the school has a valid ISIR.

If a student fails to provide the required documentation by the deadline and the student already received Pell, FSEOG or Perkins money in a disbursement prior to being selected for verification, then the student must return that money.

Late Disbursements: The student generally ceases to be eligible for aid once he/she finished the term and no longer enrolled. However, he may submit verification documentation and receive a late disbursement after that time if the Department processed an ISIR with an official EFC while he/she was still enrolled.

The school must set up a system for identifying and resolving discrepancies in all FSA related information received by ANY school office. **A school must resolve discrepancies for ALL students, not just those selected for verification.**

Conflicting Information may include information related to a student's eligibility such as:

1. Citizenship status
2. Accuracy of SSN
3. Default or overpayment status
4. Changes in Student academic status
5. COA elements
6. Other financial assistance or resources
7. Inconsistent information in calculating the student's EFC

Resolution includes:

Determining what information is correct, and

Documenting the school's findings in the student's file

The school must:

1. Review all student aid applications, need analysis documents, POPs from COD, Statements of Educational Purpose, Statements of Registration Status, and eligibility notification documents presented by or on behalf of each applicant.
2. Review any documents, including copies of state and federal income tax returns, that are normally collected by the institution to verify information received from the student or other sources
3. Review any other information submitted or normally available to the institution regarding a student's citizenship, previous educational experience, documentation of the student's social security number or other factors relating to the student's eligibility for funds under FSA programs.
4. Obtain information from a school's admissions or registrar's office that may affect a student's eligibility such as the student's enrollment in an ineligible program, not having a high school diploma or GED, etc.
5. Obtain information from the school's business office re outside scholarships.

Even if the processing year ended you must continue to resolve conflicting information unless:

1. All aid for period of enrollment has been disbursed
2. At the time of disbursement, there was no conflicting information
3. student is no longer enrolled at the institution

You may not ignore a document in your files until a student is no longer enrolled.

REMEMBER: if any office at your school has information that might affect a student's eligibility for FSA funds, it must provide that information to the school's designated coordinating official. That individual must forward it to the financial aid office, where procedures must be in place to ensure that any conflicting information is resolved and documented before the student receives any FSA funds.

Adjusted Gross Income	35 and 83	42 and 106	Adjusted Gross Income Per Computer For IRS Form 1040 Transcripts: —Income Tax After Credits Per Computer For IRS Form 1040A Transcripts: —Total Tax Liability TP Figures Per Computer For IRS Form 1040EZ Transcripts: —Total Tax Liability TP Figures Per Computer	37	21	4
Income Tax Paid	36 and 84	43 and 107		55	35	10
Education Credits	43a and 91a	50 and 114	Education Credit Per Computer	49	31	N/A
IRA Deductions and Payments	44b and 92b	57 and 121	KEOGH/SEP Contribution Deduction + IRA Deduction Per Computer	28 plus 32	17	N/A
Tax Exempt Interest Income	44d and 92d	59 and 123	Tax-Exempt Interest	8b	8b	N/A
Untaxed Portions of IRA Distributions	44e and 92e	60 and 124	Total IRA Distributions – Taxable IRA Distributions	15a minus 15b	11a minus 11b	N/A
Untaxed Portions of Pensions	44f and 92f	61 and 125	Total Pensions and Annuities – Taxable Pension/Annuity Amount	16a minus 16b	12a minus 12b	N/A

The 2013-2014 FAFSA Verification-IRS Tax Return Transcript Matrix is applicable only to IRS tax filers (IRS Form 1040, 1040A, and 1040EZ) and includes only the income information for tax filers required by the Department to be verified for 2013–2014.

IRS Tax Return Transcript—Shows most line items from a tax filer's original tax return (Form 1040, 1040A, or 1040EZ). An IRS Tax Return Transcript does not include any information from an amended tax return.

Per Computer—A value calculated by the IRS that is present on certain items of an IRS Tax Return Transcript. The Per Computer amount must be used for verification even if it is different than what was reported by the tax filer to the IRS.

Married Filing Separately—An applicant or an applicant's parent(s) who filed or will file his or her income tax return as "Married Filing Separately" or who is married to someone other than the individual included on a joint income tax return must provide separate IRS Tax Return Transcripts for each person whose information is included on the FAFSA.

PROCEDURES FOR REQUESTING IRS
TRANSCRIPT - SEE DEAR COLLEAGUE



Internal Revenue Service
United States Department of the Treasury

LETTER GEN-11-13

This Product Contains Sensitive Taxpayer Data

Request Date: 03-21-2012
Response Date: 03-21-2012
Tracking Number: 100129202612

THIS IS AN
EXAMPLE

Tax Return Transcript

SSN Provided: 256-19-0089
Tax Period Ending: Dec. 31, 2011



052711

The following items reflect the amount as shown on the return (PR), and the amount as adjusted (PC), if applicable. They do not show subsequent activity on the account.

NAME(S) SHOWN ON RETURN: VALARIE D WILLIAMS

ADDRESS: 1747 EMELITA AVENUE APT 2022
MESA, AZ 85202

FILING STATUS:
FORM NUMBER:
CYCLE POSTED:
RECEIVED DATE:
REMITTANCE:
EXEMPTION NUMBER:
DEPENDENT 1 NAME CTRL:
DEPENDENT 1 SSN:
DEPENDENT 2 NAME CTRL:
DEPENDENT 2 SSN:
DEPENDENT 3 NAME CTRL:
DEPENDENT 3 SSN:
DEPENDENT 4 NAME CTRL:
DEPENDENT 4 SSN:
IDENTITY THEFT PERSONAL ID NUMBER:
PREPARER SSN:
PREPARER EIN:

SSN: 256-19-0089
SPOUSE SSN:

(A) Head of Household
1040
20120805
Apr. 15, 2012
\$0.00
(B) WHIT
260-78-2457

000000
P00-03-6646
31-1788194

Income

WAGES, SALARIES, TIPS, ETC:	\$0.00
TAXABLE INTEREST INCOME: SCH B:	\$0.00
TAX-EXEMPT INTEREST:	\$0.00
ORDINARY DIVIDEND INCOME: SCH B:	\$0.00
QUALIFIED DIVIDENDS:	\$0.00
REFUNDS OF STATE/LOCAL TAXES:	\$0.00
ALIMONY RECEIVED:	\$0.00
BUSINESS INCOME OR LOSS (Schedule C):	\$9,671.00
BUSINESS INCOME OR LOSS: SCH C PER COMPUTER:	\$9,671.00
CAPITAL GAIN OR LOSS: (Schedule D):	\$0.00
CAPITAL GAINS OR LOSS: SCH D PER COMPUTER:	\$0.00
OTHER GAINS OR LOSSES (Form 4797):	\$0.00
TOTAL IRA DISTRIBUTIONS:	\$0.00
TAXABLE IRA DISTRIBUTIONS:	\$0.00
TOTAL PENSIONS AND ANNUITIES:	\$0.00
TAXABLE PENSION/ANNUITY AMOUNT:	\$0.00
RENT/ROYALTY/PARTNERSHIP/ESTATE (Schedule E):	\$0.00
RENT/ROYALTY/PARTNERSHIP/ESTATE (Schedule E) PER COMPUTER:	\$0.00
ESTATE/TRUST INCOME/LOSS PER COMPUTER:	\$0.00
PARTNERSHIP/S-CORP INCOME/LOSS PER COMPUTER:	\$0.00
FARM INCOME OR LOSS (Schedule F):	\$0.00
FARM INCOME OR LOSS (Schedule F) PER COMPUTER:	\$0.00
UNEMPLOYMENT COMPENSATION:	\$0.00
TOTAL SOCIAL SECURITY BENEFITS:	\$0.00

NUMBERS IN CIRCLE ILLUSTRATES CROSS REFERENCE
TO TAX RETURN AND TRANSCRIPT MATRIX

NOT TO CONFUSE YOU BUT LETTERS IN CIRCLE ARE
EXAMPLES OF OTHER CROSS REFERENCES TO TAX RETURN

Tracking Number:

TAXABLE SOCIAL SECURITY BENEFITS:	\$0.00
TAXABLE SOCIAL SECURITY BENEFITS PER COMPUTER:	\$0.00
OTHER INCOME:	\$0.00
SCHEDULE EIC SE INCOME PER COMPUTER:	\$8,988.00
SCHEDULE EIC EARNED INCOME PER COMPUTER:	\$8,988.00
SCH EIC DISQUALIFIED INC COMPUTER:	\$0.00
TOTAL INCOME:	\$9,671.00
TOTAL INCOME PER COMPUTER:	\$9,671.00

Adjustments to Income

EDUCATOR EXPENSES:	\$0.00
EDUCATOR EXPENSES PER COMPUTER:	\$0.00
RESERVIST AND OTHER BUSINESS EXPENSE:	\$0.00
HEALTH SAVINGS ACCT DEDUCTION:	\$0.00
HEALTH SAVINGS ACCT DEDUCTION PER COMPTER:	\$0.00
MOVING EXPENSES: F3903:	\$0.00
SELF EMPLOYMENT TAX DEDUCTION:	\$683.00
SELF EMPLOYMENT TAX DEDUCTION PER COMPUTER:	\$683.00
KEOGH/SEP CONTRIBUTION DEDUCTION:	\$0.00
SELF-EMP HEALTH INS DEDUCTION:	\$0.00
EARLY WITHDRAWAL OF SAVINGS PENALTY:	\$0.00
ALIMONY PAID SSN:	\$0.00
ALIMONY PAID:	\$0.00
IRA DEDUCTION:	\$0.00
IRA DEDUCTION PER COMPUTER:	\$0.00
STUDENT LOAN INTEREST DEDUCTION:	\$0.00
STUDENT LOAN INTEREST DEDUCTION PER COMPUTER:	\$0.00
TUITION AND FEES DEDUCTION:	\$0.00
TUITION AND FEES DEDUCTION PER COMPUTER:	\$0.00
JURY DUTY PAY DEDUCTION:	\$0.00
DOMESTIC PRODUCTION ACTIVITIES DEDUCTION:	\$0.00
OTHER ADJUSTMENTS:	\$0.00
ARCHER MSA DEDUCTION:	\$0.00
ARCHER MSA DEDUCTION PER COMPUTER:	\$0.00
TOTAL ADJUSTMENTS:	\$683.00
TOTAL ADJUSTMENTS PER COMPUTER:	\$683.00
ADJUSTED GROSS INCOME:	\$8,988.00
ADJUSTED GROSS INCOME PER COMPUTER:	\$8,988.00

Tax and Credits

65-OR-OVER:	NO
BLIND:	NO
SPOUSE 65-OR-OVER:	NO
SPOUSE BLIND:	NO
STANDARD DEDUCTION PER COMPUTER:	\$8,500.00
ADDITIONAL STANDARD DEDUCTION PER COMPUTER:	\$0.00
TAX TABLE INCOME PER COMPUTER:	\$488.00
EXEMPTION AMOUNT PER COMPUTER:	\$7,400.00
TAXABLE INCOME:	\$0.00
TAXABLE INCOME PER COMPUTER:	\$0.00
TOTAL POSITIVE INCOME PER COMPUTER:	\$9,671.00
TENTATIVE TAX:	\$0.00
TENTATIVE TAX PER COMPUTER:	\$0.00
FORM 8814 ADDITIONAL TAX AMOUNT:	\$0.00
TAX ON INCOME LESS SOC SEC INCOME PER COMPUTER:	\$0.00
FORM 6251 ALTERNATIVE MINIMUM TAX:	\$0.00
FORM 6251 ALTERNATIVE MINIMUM TAX PER COMPUTER:	\$0.00
FOREIGN TAX CREDIT:	\$0.00
FOREIGN TAX CREDIT PER COMPUTER:	\$0.00
FOREIGN INCOME EXCLUSION PER COMPUTER:	\$0.00
FOREIGN INCOME EXCLUSION TAX PER COMPUTER:	\$0.00
CHILD & DEPENDENT CARE CREDIT:	\$0.00
CHILD & DEPENDENT CARE CREDIT PER COMPUTER:	\$0.00
CREDIT FOR ELDERLY AND DISABLED:	\$0.00
CREDIT FOR ELDERLY AND DISABLED PER COMPUTER:	\$0.00
EDUCATION CREDIT:	\$0.00
EDUCATION CREDIT PER COMPUTER:	\$0.00
GROSS EDUCATION CREDIT PER COMPUTER:	\$1,500.00
RETIREMENT SAVINGS CONTRB CREDIT:	\$0.00

Tracking Number:

RETIREMENT SAVINGS CONTRB CREDIT PER COMPUTER:	\$0.00
PRIM RET SAV CONTRB: F8880 LN6A:	\$0.00
SEC RET SAV CONTRB: F8880 LN6B:	\$0.00
TOTAL RETIREMENT SAVINGS CONTRIBUTION: F8880 CMPTR:	\$0.00
RESIDENTIAL ENERGY CREDIT:	\$0.00
RESIDENTIAL ENERGY CREDIT PER COMPUTER:	\$0.00
CHILD TAX CREDIT:	\$0.00
CHILD TAX CREDIT PER COMPUTER:	\$0.00
ADOPTION CREDIT: F8839:	\$0.00
ADOPTION CREDIT PER COMPUTER:	\$0.00
FORM 8839 REFUND ADOPTION CREDIT AMOUNT:	\$0.00
DC 1ST TIME HOMEBUYERS CREDIT:	\$0.00
DC 1ST TIME HOMEBUYERS CREDIT PER COMPUTER:	\$0.00
FORM 8396 MORTGAGE CERTIFICATE CREDIT:	\$0.00
FORM 8396 MORTGAGE CERTIFICATE CREDIT PER COMPUTER:	\$0.00
F3800, F8801 AND OTHER CREDIT AMOUNT:	\$0.00
FORM 3800 GENERAL BUSINESS CREDITS:	\$0.00
FORM 3800 GENERAL BUSINESS CREDITS PER COMPUTER:	\$0.00
PRIOR YR MIN TAX CREDIT: F8801:	\$0.00
PRIOR YR MIN TAX CREDIT: F8801 PER COMPUTER:	\$0.00
F8834 ELECTRIC VEHICLE CREDIT AMOUNT:	\$0.00
F8936 ELECTRIC MOTOR VEHICLE CREDIT AMOUNT:	\$0.00
F8910 ALTERNATIVE MOTOR VEHICLE CREDIT AMOUNT:	\$0.00
OTHER CREDITS:	\$0.00
TOTAL CREDITS:	\$0.00
TOTAL CREDITS PER COMPUTER:	\$0.00
INCOME TAX AFTER CREDITS PER COMPUTER:	\$0.00

Other Taxes

SE TAX:	\$1,188.00
SE TAX PER COMPUTER:	\$1,188.00
SOCIAL SECURITY AND MEDICARE TAX ON UNREPORTED TIPS:	\$0.00
SOCIAL SECURITY AND MEDICARE TAX ON UNREPORTED TIPS PER COMPUTER:	\$0.00
TAX ON QUALIFIED PLANS F5329 (PR):	\$0.00
TAX ON QUALIFIED PLANS F5329 PER COMPUTER:	\$0.00
IRAF TAX PER COMPUTER:	\$0.00
TP TAX FIGURES (REDUCED BY IRAF) PER COMPUTER:	\$1,188.00
IMF TOTAL TAX (REDUCED BY IRAF) PER COMPUTER:	\$1,188.00
ADVANCED EARNED INCOME CREDIT:	\$0.00
RECOVERY REBATE CREDIT AMOUNT:	\$0.00
UNPAID FICA ON REPORTED TIPS:	\$0.00
OTHER TAXES:	\$0.00
RECAPTURE TAX: F8611:	\$0.00
HOUSEHOLD EMPLOYMENT TAXES:	\$0.00
HOUSEHOLD EMPLOYMENT TAXES PER COMPUTER:	\$0.00
RECAPTURE TAXES:	\$0.00
TOTAL ASSESSMENT PER COMPUTER:	\$1,188.00
TOTAL TAX LIABILITY TP FIGURES:	\$1,188.00
TOTAL TAX LIABILITY TP FIGURES PER COMPUTER:	\$1,188.00

Payments

FEDERAL INCOME TAX WITHHELD:	\$0.00
COBRA PREMIUM SUBSIDY:	\$0.00
ESTIMATED TAX PAYMENTS:	\$0.00
MAKING WORK PAY AND GOV'T RET CREDIT:	\$0.00
MAKING WORK PAY AND GOV'T RET CREDIT PER COMPUTER:	\$0.00
MAKING WORK PAY AND GOV'T RET CREDIT VERIFIED:	\$0.00
REFUNDABLE EDUCATION CREDIT:	\$1,000.00
REFUNDABLE EDUCATION CREDIT PER COMPUTER:	\$1,000.00
REFUNDABLE EDUCATION CREDIT VERIFIED:	\$0.00
EARNED INCOME CREDIT:	\$3,052.00
EARNED INCOME CREDIT PER COMPUTER:	\$3,052.00
EARNED INCOME CREDIT NONTAXABLE COMBAT PAY:	\$0.00
SCHEDULE M NONTAXABLE COMBAT PAY:	\$0.00
FORM 8812 NONTAXABLE COMBAT PAY:	\$0.00
EXCESS SOCIAL SECURITY & RRTA TAX WITHHELD:	\$0.00
TOT SS/MEDICARE WITHHELD: F8812:	\$0.00
FORM 8812 ADDITIONAL CHILD TAX CREDIT:	\$0.00
FORM 8812 ADDITIONAL CHILD TAX CREDIT PER COMPUTER:	\$0.00
FORM 8812 ADDITIONAL CHILD TAX CREDIT VERIFIED:	\$0.00

Tracking Number:
AMOUNT PAID WITH FORM 4068:.....\$0.00
FORM 2439 REGULATED INVESTMENT COMPANY CREDIT:.....\$0.00
FORM 4136 CREDIT FOR FEDERAL TAX ON FUELS:.....\$0.00
FORM 4136 CREDIT FOR FEDERAL TAX ON FUELS PER COMPUTER:.....\$0.00
HEALTH COVERAGE TX CR: F8885:.....\$0.00
FORM 8801 REFUNDABLE CREDIT FOR PRIOR YEAR MIN. TAX:.....\$0.00
FIRST TIME HOME BUYER CREDIT PER COMPUTER:.....\$0.00
FIRST TIME HOME BUYER CREDIT:.....\$0.00
FIRST TIME HOME BUYER CREDIT VERIFIED:.....\$0.00
PRIMARY NAP FIRST TIME HOME BUYER INSTALLMENT AMT:.....\$0.00
SECONDARY NAP FIRST TIME HOME BUYER INSTALLMENT AMT:.....\$0.00
FIRST TIME HOMEBUYER CREDIT REPAYMENT AMOUNT:.....\$0.00
FORM 2555 COMBINED EARNED INCOME AMOUNT PER COMPUTER:.....\$0.00
FORM 5405 TOTAL HOMEBUYERS CREDIT REPAYMENT PER COMPUTER:.....\$0.00
SMALL EMPLOYER HEALTH INSURANCE PER COMPUTER:.....\$0.00
SMALL EMPLOYER HEALTH INSURANCE PER COMPUTER (2):.....\$0.00
FORM 2439, 8801, and OTHER CREDIT TOTAL AMT:.....\$0.00
TOTAL PAYMENTS:.....\$4,052.00
TOTAL PAYMENTS PER COMPUTER:.....\$4,052.00

Refund or Amount Owed

REFUND AMOUNT:.....\$-2,864.00
APPLIED TO NEXT YEAR'S ESTIMATED TAX:.....\$0.00
ESTIMATED TAX PENALTY:.....\$0.00
TAX ON INCOME LESS STATE REFUND PER COMPUTER:.....\$0.00
BAL DUE/OVER PYMT USING TP FIG PER COMPUTER:.....\$-2,864.00
BAL DUE/OVER PYMT USING COMPUTER FIGURES:.....\$-2,864.00
FORM 8888 TOTAL REFUND PER COMPUTER:.....\$0.00

Third Party Designee

THIRD PARTY DESIGNEE ID NUMBER:.....
AUTHORIZATION INDICATOR:.....0
THIRD PARTY DESIGNEE NAME:.....

Schedule C--Profit or Loss From Business

SOCIAL SECURITY NUMBER:.....
EMPLOYER ID NUMBER:.....
BUSINESS NAME:.....
DESCRIPTION OF BUSINESS/PROFESSION:.....VIDEOGRAPHER
NAICS CODE:.....
ACCT MTHD:.....
FIRST TIME SCHEDULE C FILED:.....N
STATUTORY EMPLOYEE IND:.....N

INCOME

GROSS MERCHANT CARD AND THIRD PARTY NETWORK RECEIPTS AND SALES:.....\$0.00
GROSS RECEIPTS OR SALES (NON-MERCHANT-CARD AND NON-THIRD-PARTY):.....\$13,404.00
INCOME REPORTED TO YOU ON FORM W-2:.....\$0.00
TOTAL GROSS RECEIPTS:.....\$13,404.00
RETURNS AND ALLOWANCES:.....\$0.00
NET GROSS RECEIPTS:.....\$13,404.00
COST OF GOODS SOLD:.....\$0.00
SCHEDULE C FORM 1099 REQUIRED:.....None of the boxes are marked
SCHEDULE C FORM 1099 FILED:.....None of the boxes are marked
OTHER INCOME:.....\$0.00

EXPENSES

CAR AND TRUCK EXPENSES:.....\$0.00
DEPRECIATION:.....\$0.00
INSURANCE (OTHER THAN HEALTH):.....\$0.00
MORTGAGE INTEREST:.....\$0.00
LEGAL AND PROFESSIONAL SERVICES:.....\$325.00
REPAIRS AND MAINTENANCE:.....\$0.00
TRAVEL:.....\$361.00
MEALS AND ENTERTAINMENT:.....\$0.00
WAGES:.....\$0.00
OTHER EXPENSES:.....\$2,943.00

Tracking Number:
TOTAL EXPENSES:.....\$3,733.00
EXP FOR BUSINESS USE OF HOME:.....\$0.00
SCH C NET PROFIT OR LOSS PER COMPUTER:.....\$9,671.00
AT RISK CD:.....
OFFICE EXPENSE AMOUNT:.....\$0.00
UTILITIES EXPENSE AMOUNT:.....\$0.00

COST OF GOODS SOLD

INVENTORY AT BEGINNING OF YEAR:.....\$0.00
INVENTORY AT END OF YEAR:.....\$0.00

Schedule SE--Self-Employment Tax

SSN OF SELF-EMPLOYED TAXPAYER:.....
NET FARM PROFIT/LOSS: SCH F:.....\$0.00
CONSERVATION RESERVE PROGRAM PAYMENTS:.....\$0.00
NET NONFARM PROFIT/LOSS:.....\$9,671.00
TOTAL SE INCOME:.....\$9,671.00
SE QUARTERS COVERED:.....4
TOTAL SE TAX PER COMPUTER:.....\$1,187.81
SE INCOME PER COMPUTER:.....\$8,931.00
TOTAL NET EARNINGS PER COMPUTER:.....\$8,931.00

LONG FORM ONLY

TENTATIVE CHURCH EARNINGS:.....\$0.00
TOTAL SOC SEC & RR WAGES:.....\$0.00
SE SS TAX COMPUTER:.....\$928.82
SE MEDICARE INCOME PER COMPUTER:.....\$8,931.00
SE MEDICARE TAX PER COMPUTER:.....\$258.99
SE FARM OPTION METHOD USED:.....0
SE OPTIONAL METHOD INCOME:.....\$0.00

Schedule EIC--Earned Income Credit

QUALIFIED EIC DEPENDENTS:.....1

CHILD 1

CHILD'S NAME CNTRL:.....
SSN:.....
YEAR OF BIRTH:.....1948
STUDENT/DISABLED:.....2
NUMBER OF MONTHS CHILD LIVED WITH YOU:.....12
CHILD'S RELATIONSHIP TO YOU:.....brother or sister

CHILD 2

CHILD'S NAME CNTRL:.....
SSN:.....
YEAR OF BIRTH:.....0060
STUDENT/DISABLED:.....0
NUMBER OF MONTHS CHILD LIVED WITH YOU:.....
CHILD'S RELATIONSHIP TO YOU:.....
.....no relationship indicated or determination can be made

CHILD 3

CHILD'S NAME CNTRL:.....
SSN:.....
YEAR OF BIRTH:.....0000
STUDENT/DISABLED:.....0
NUMBER OF MONTHS CHILD LIVED WITH YOU:.....
CHILD'S RELATIONSHIP TO YOU:.....
.....no relationship indicated or determination can be made

Form 8863 - Education Credits (Hope and Lifetime Learning Credits)

PART I - HOPE CREDITS

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning _____, 2011, ending _____, 20

See separate instructions.

Your first name and initial _____ Last name **EXAMPLE** Your social security number _____

If a joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name _____ Foreign province/county _____ Foreign postal code _____

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

Filing Status

1 ☒ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qual. for child tax credit (see instr.)

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶ **1**

d Total number of exemptions claimed **1**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

16a Pensions and annuities

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

7 **0**

8a **0**

9a **0**

10 **0**

11 **0**

12 **0**

13 **0**

14 **0**

15a **0**

16a **0**

17 **0**

18 **0**

19 **0**

20a **0**

21 **0**

22 **0**

Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

23 **0**

24 **0**

25 **0**

26 **0**

27 **0**

28 **0**

29 **0**

30 **0**

31a **0**

32 **0**

33 **0**

34 **0**

35 **0**

36 **0**

37 **0**

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,800
Married filing jointly or Qualifying widow(er), \$11,600
Head of household, \$6,500

38	Amount from line 37 (adjusted gross income)	38	1
39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. <input type="checkbox"/> 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	0
41	Subtract line 40 from line 38	41	0
42	Exemptions. Multiply \$3,700 by the number on line 6d	42	0
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 elec.	44	0
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	3
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	2 0
56	Self-employment tax. Attach Schedule SE	56	0
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	0

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2011 estimated tax payments and amount applied from 2010 return	63	
64a	Earned income credit (EIC) NO	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8039 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
75	Amount of line 73 you want applied to your 2012 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	0
77	Estimated tax penalty (see instructions)	77	

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 **John H. Alexander, III** Personal identification number (PIN) **15106**

Phone no. **412-278-2200**

Sign Here

Joint return? See instr. Keep a copy for your records.

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	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
John H. Alexander, III		04/14/12		P00512356
Firm's name	Firm's address	Firm's EIN	Phone no.	
Wilke & Associates, LLP	510 Washington Avenue Carnegie	25-1871694	412-278-2200	