

C. Independent Student’s Income Information to Be Verified

1. TAX RETURN FILERS—**Important Note:** If you (or your spouse, if married) filed, or will file, an amended 2023 IRS tax return, you must contact your financial aid administrator before completing this section.

Check the box that applies:

- I, the student, have used the IRS Data Retrieval Tool to transfer my (and, if married, my spouse’s) 2023 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, have not yet used the IRS Data Retrieval Tool, but I will use the tool to transfer my (and if married, my spouse’s) 2023 IRS income information. *See instructions on last page for how to use the IRS Data Retrieval Tool.*
- I, the student, am unable or choose not to use the IRS Data Retrieval Tool, and I will submit to the school a signed **2023 Tax Return Transcript(s) or a signed copy of the 2023 income tax return and applicable schedules.**
 - Check here if a signed 2023Tax Return(s) is attached to this worksheet.*
 - Check here if a signed 2023Tax Return will be submitted to your school later. Verification cannot be completed until the IRS tax return transcript(s) has been submitted to your school.*

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 2023 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 2023. **You must obtain proof of non-filing from the IRS. Follow the instruction on the last page to obtain a letter of non-filing for 2023 from the IRS.**
- The student (and/or the student’s spouse if married) was employed in 2023 and has listed below the names of all employers, the amount earned from each employer in 2023, and whether an IRS W-2 form is attached. Attach copies of all 2023 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 SSN at the top. You must obtain proof of non-filing from the IRS. Follow the instruction on the last page to obtain a letter of non-filing for 2023 from the IRS.*

Employer’s Name	2023 Amount Earned	IRS W-2 Attached?
<i>Ben’s Auto Body Shop (example)</i>	<i>\$2,000.00</i>	<i>Yes</i>

E. Certification & Signature

I certify that all information reported on this worksheet is complete and correct. The student must sign this worksheet.

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

Instructions for IRS Data Retrieval, IRS Non-Filing Letter

IRS Data Retrieval (through FAFSA)

1. Go to FAFSA.gov, log in to the student's 2025-2026 FAFSA record.
2. Select "Make FAFSA Corrections."
3. Navigate to the Financial Information section of the form.
4. Follow the instructions to determine if the student and/or spouse is eligible to use the IRS Data Retrieval Tool to transfer 2023 IRS income tax information into the student's FAFSA record.
5. Scroll through the remainder of the record to the end of the application, sign and submit.

Ordering IRS Non-Filing Letter

Student and or student's spouse who did not file a 2023 tax return are required to obtain a letter from the IRS to verify a federal income tax return was not filed.

1. Complete the enclosed 4506-T form
2. Provide information for items 1-4
3. Sign and date; be sure to include the telephone number of the non-filer
4. Mail the completed 4506-T to EMU financial assistance office.

The financial assistance office will forward the request form to the IRS.

NOTE: If the student/spouse has filed federal income tax returns in the past but not for 2023, a Non-Filing letter can also be obtained by calling the IRS at **1.800.908.9946**

Return to: EMU Financial Assistance Office
1200 Park Road
Harrisonburg VA 22802

Questions: Call 540.432.4137
Fax Number: 540.432.4081
e-mail: finaid@emu.edu