

2025-2026 Award Year Verification Procedures

Files that are selected for verification are placed in one of three different *Verification Tracking Groups (V1, V4, or V5)*. Based on which group the file is placed, verification procedures may be modified. Unless the student meets one of the allowable exclusions, the procedures listed below are to be followed when completing verification requirements for each group. In most cases, the federal tax information (FTI) for an applicant is exchanged directly between the FAFSA process and the IRS under the Futures Act Direct Data Exchange (FA/DDX) process. If this data exchange is not successful, verification of FTI will be completed using alternate documents, such as a copy of the relevant U.S. Income Tax Returns (IRS Form 1040) or Tax Transcripts.

Upon receipt of the student's ISIR and any required verification documents from the student, the following data elements are reviewed against the applicant's ISIR for accuracy:

Verification Tracking Group "V1"

The following data elements are required to be verified against the required documentation listed:

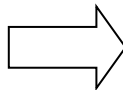
ISIR Data Field

Acceptable Documentation

All income and tax information below are considered to have been accurately verified if the Federal Tax Information (FTI) was successfully imported into the FAFSA record through the Direct Data Exchange (DDX) process. This is evidenced by an IRS Response Code found in the FTIM sections towards the end of the ISIR. If the IRS Response Code is "Successful Request", then FTI data was properly transferred to the ISIR record for that contributor, and no further action is required to verify tax related data for that contributor. If the IRS Response Code does not indicate "Successful Request", proceed as indicated below to complete verification of tax related data fields for the affected contributor.

Tax Filers

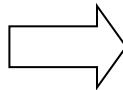
- Adjusted Gross Income
- Income Earned from Work
- U.S. Income Tax Paid
- Untaxed Portions of IRA Distributions
- Untaxed Portions of Pensions
- IRA Deductions and Payments
- Tax Exempt Interest Income
- Education Credits
- Foreign Income Exempt from Federal Taxation



2023 IRS Form 1040 / 1040 NR

- Line 11
- Line 1z + Schedule 1, Lines 3+6
- Line 24
- Line 4a – 4b
- Line 5a – 5b
- Schedule 1, Lines 16 + 20
- Line 2a
- Line 29 + Schedule 3, Line 3
- Schedule 1, Line 8d

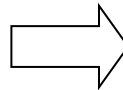
- Family Size



**Completed and Signed "V1"
Verification Worksheet**

Non-Tax Filers

- Income earned from work
- Family Size



**Completed and Signed "V1" Verification
Worksheet with W-2s.**
(An IRS Verification of Non-Filing (VNF) may be required for FAFSA contributors who would file taxes with a tax authority other than the U.S.)

Verification Tracking Group "V4"

The following data elements are required to be verified against the required documentation listed:

- Verification of Student Identity
- Certification of Statement of Educational Purpose



**Completed and Signed "V4"
Verification Worksheet**

Verification Tracking Group “V5”

The following data elements are required to be verified against the required documentation listed:

ISIR Data Field

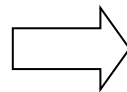
Acceptable Documentation

All income and tax information below are considered to have been accurately verified if the Federal Tax Information (FTI) was successfully imported into the FAFSA record through the Direct Data Exchange (DDX) process. This is evidenced by an IRS Response Code found in the FTIM sections towards the end of the ISIR.

If the IRS Response Code is “Successful Request”, then FTI data was properly transferred to the ISIR record for that contributor, and no further action is required to verify tax related data for that contributor. If the IRS Response Code does not indicate “Successful Request”, proceed as indicated below to complete verification of tax related data fields for the affected contributor.

Tax Filers

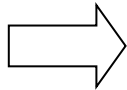
- Adjusted Gross Income
- Income Earned from Work
- U.S. Income Tax Paid
- Untaxed Portions of IRA Distributions
- Untaxed Portions of Pensions
- IRA Deductions and Payments
- Tax Exempt Interest Income
- Education Credits
- Foreign Income Exempt from Federal Taxation



2023 IRS Form 1040 / 1040 NR

Line 11
Line 1z + Schedule 1, Lines 3+6
Line 24
Line 4a – 4b
Line 5a – 5b
Schedule 1, Lines 16 + 20
Line 2a
Line 29 + Schedule 3, Line 3
Schedule 1, Line 8d

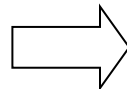
- Verification of Student Identity
- Certification of Statement of Educational Purpose
- Family Size



Completed and Signed “V5”
Verification Worksheet

Non-Tax Filers

- Verification of Student Identity
- Certification of Statement of Educational Purpose
- Income Earned from Work
- Family Size



Completed and Signed “V1” Verification
Worksheet with W-2s.
(An IRS Verification of Non-Filing (VNF) may be required for FAFSA contributors who would file taxes with a tax authority other than the U.S.)

Verification Tracking Group “V2”, “V3”, and “V6” (Reserved for Future Use)

Reporting Obligation for “V4” and “V5” Selected Files

The institution must report to the Federal Processor the results of identity verification for files verified under tracking groups V4 or V5. Initial reporting must be done within 60 days of first contact with the student regarding a request for identity verification documentation. Any changes to previously reported information must be completed within 30 days of the date the institution identifies that a change has occurred.

Reporting is done using the Verification of Identity function within the FAFSA Partner Portal (previously FAA Access Online). One of the following four codes must be reported for the student as appropriate:

- 1 – Verification completed in person; no issues found
- 2 – Verification completed remotely; no issues found
- 3 – Verification attempted; issues found with identity
- 5 – No response from, or unable to find, the applicant