


Verification and Conflicting Information

**Verification and  
Conflicting Information  
(Codes 399, 400 and 401)**



David Bartnicki | June 2018  
U.S. Department of Education  
MASFAA Annual Conference

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**2017-18  
Verification  
Changes Overview**



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**Tracking Groups and Data Elements**

- Verification Tracking Group V6 was eliminated for 2017-18
  - Schools still have authority to select additional students and items of their choosing for verification
- SNAP and Child Support Paid removed as individual verification items under V1, V4 or V5

DCL GEN-16-07



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### Verification and Conflicting Information



**2018-2019  
Verification  
Changes Overview**



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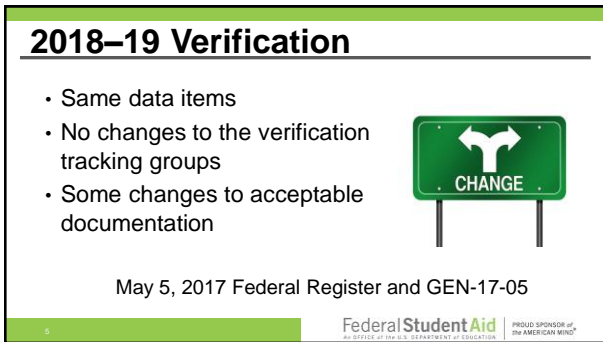
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**2018-19 Verification**

- Same data items
- No changes to the verification tracking groups
- Some changes to acceptable documentation



May 5, 2017 Federal Register and GEN-17-05

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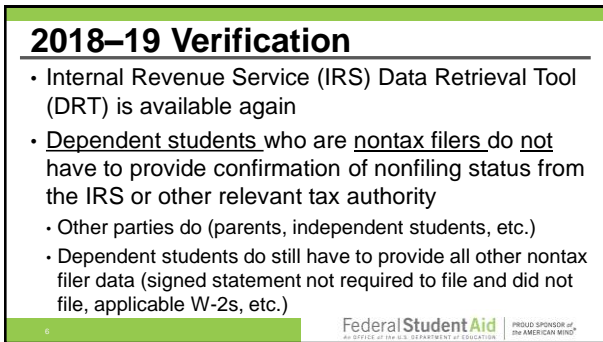
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**2018-19 Verification**

- Internal Revenue Service (IRS) Data Retrieval Tool (DRT) is available again
- Dependent students who are nontax filers do not have to provide confirmation of nonfiling status from the IRS or other relevant tax authority
- Other parties do (parents, independent students, etc.)
- Dependent students do still have to provide all other nontax filer data (signed statement not required to file and did not file, applicable W-2s, etc.)

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### Verification and Conflicting Information

**2018–19 Verification**

**Verification of Nonfiling (VNF)**

IRS documents that clearly indicate that the IRS does not have a tax return record on file for the tax year are acceptable for VNF

- Includes Tax Return Transcripts/Tax Account Transcripts that indicate “no record of return filed” or “no transcript on file”
- Includes any version of IRS Form 13873 that clearly states that the form is provided to the individual as verification of nonfiling or states the IRS has no record of a tax return

2/23/17 Electronic Announcement

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**2018–19 Verification**

**Verification for Applicants Granted an IRS Tax Filing Extension**

- Individuals granted *only* the automatic six-month extension must use the IRS DRT or submit an IRS Tax Return Transcript
- Only individuals granted a filing extension by the IRS beyond the automatic six-month extension for tax year 2016 may submit the documentation for extension filers
- Individuals called up for active duty or for qualifying National Guard duty may submit a statement certifying that he or she has not filed an income tax return or a request for a filing extension because of that service

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**2018-2019 Verification**

- An unexpired valid government-issued photo identification is one issued by the U.S. government, any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, a federally recognized American Indian and Alaska Native Tribe, American Samoa, Guam, the Virgin Islands, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, or the Republic of Palau

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### Verification and Conflicting Information

#### 2018–19 Verification- Reminder

##### Requirements for Individuals Eligible for an Auto Zero Expected Family Contribution (EFC)

For dependent students—

- The parents' Adjusted Gross Income (AGI) if the parents were tax filers;
- The parents' income earned from work if the parents were nontax filers; and
- The student's high school completion status and identity/statement of educational purpose, if placed in Verification Tracking Group V5

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#### 2018–19 Verification - Reminder

##### Requirements for Individuals Eligible for an Auto Zero EFC

For independent students—

- The student's and spouse's AGI if they were tax filers;
- The student's and spouse's income earned from work if they were nontax filers;
- The student's high school completion status and identity/statement of educational purpose, if placed in Verification Tracking Group V5; and
- The number of household members to determine if the independent student has one or more dependents other than a spouse

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#### 2018–19 Verification

##### Requirements for Individuals Eligible for an Auto Zero EFC

For all Auto Zero EFC-eligible applicants placed in Verification Tracking Group V4, the student's high school completion status and identity/statement of educational purpose information must be verified.

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### Verification and Conflicting Information

**2018–19 Verification**

- **2016 Income Information** for Tax Filer (V1 and V5)
  - Adjusted Gross Income (AGI)
  - U.S. Income Tax Paid
  - Untaxed Portions of IRA Distributions
  - Untaxed Portions of Pensions
  - IRA Deductions and Payments
  - Tax Exempt Interest Income
  - Education Credits

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**2018–19 Verification**

- **2016 Income Information** for Nontax filer (V1 and V5)
  - Income earned from work
  - Documentation includes:
    - Signed statement certifying the following:
      - Individual has not filed and not required to file 2016 tax return;
      - Sources of income earned from work and amounts of income from each source for tax year 2016; and
    - Copy of IRS Form W-2 (or Wage and Income Transcript) for each source of employment income received for tax year 2016; and
    - Verification of Non-Filing Letter from the IRS for Parents and Independent Students and Spouses (NOT required for dependent students)

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**2018–19 Verification**

- Number of household members (V1 and V5)
- Number in college (V1 and V5)
- High school completion status (V4 and V5)
- Identity/Statement of Educational Purpose (V4 and V5)

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**2019-2020  
Verification  
Changes Overview**



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**2019-2020 Verification**

**GEN-18-03 - 2019-20 Verification Items and Acceptable Documentation**

- No changes to verification tracking groups or FAFSA verification items from 2018-2019
- No changes to the acceptable documentation requirements from 2018-2019
- 2019-20 Verification Suggested Text - forthcoming
- Information also listed in the March 28, 2018 Federal Register

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**Verification Hot Topics**



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### Verification and Conflicting Information

#### IRS Data Retrieval Tool 2017–18

- IRS Tax Return Filers
  - In lieu of using the IRS DRT, or obtaining an IRS transcript, institutions *may* consider a signed paper copy of the 2015 IRS tax return that was used by the tax filer for submission to the IRS as acceptable documentation to verify FAFSA/ISIR tax return information
  - Signature requirements (FSA HDBK, AVG section Chapter 4) indicate one of the filers of a joint return and tax preparer signatures are acceptable

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#### IRS Data Retrieval Tool 2017–18

- Verification of Nonfiling
  - Institutions not required to collect documentation obtained from IRS or other tax authorities verifying that applicant, the applicant's spouse or the applicant's parents did not file a 2015 tax return
  - Nonfilers must still provide - signed statement certifying individual has not filed and not required to file and a listing of sources of 2015 income earned and W-2s, if applicable
    - Signed verification worksheets with this information provided is acceptable

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#### IRS Data Retrieval Tool 2018–19

- IRS DRT function was reinstated for the 2018–19 FAFSA® processing year
- To enhance the security and privacy of the sensitive personal data, all DRT data will be encrypted/masked and hidden from view on:
  - IRS DRT website
  - FAFSA web pages
  - Student Aid Report (SAR)

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### Verification and Conflicting Information

#### IRS Data Retrieval Tool 2018–19

- Institutional and state agency Institutional Student Information Records (ISIRs) will have IRS data
- Applicants and parents will not be able to make corrections to the IRS DRT transferred items before or after submission
- Institutions will continue to be able to make any necessary corrections

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#### IRS Data Retrieval Tool 2018–19

- IRS Data Field Flags
  - NEW set of flags that identify what, if any, information was changed
  - Separate flags for student and parents
  - Flags listed for EACH field that can be transferred from the IRS
- DIFFERENT flags than the IRS Request Flags
  - 02 Request Flag still means no data changed for verification purposes

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#### IRS Data Retrieval Tool 2018–19

- IRS Notification of access to the IRS DRT
  - Additional security protection
  - Tax filer notified that their personal information was used to access their tax return information through the IRS DRT
- IRS Get Transcript Online
  - Available again for new users

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### Verification and Conflicting Information

**Rollovers**

- If DRT transfers a non-zero amount into the untaxed pension or IRA distribution field, applicant will be able to report amount of a rollover and Central Processing System (CPS) will subtract it
- The IRS Data Field Flag will be "2" - field changed by user prior to submission of application
- *To complete verification for this item, collect a signed statement certifying that the untaxed pension or IRA distribution contained a rollover*

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**Amended Tax Returns**

- Students or parents who filed an amended tax return may use the IRS DRT
- IRS Request Flag value of 07
- To complete verification the institution must obtain a *signed copy of the IRS Form 1040X*\*, AND *one of the following*:
  - IRS tax return transcript; or
  - IRS DRT information on an ISIR record with all tax information from the original tax return

\*Note: An applicant and/or spouse, or parent(s) who did not file an IRS Form 1040X with the IRS, but whose tax and income information was amended by the IRS, may submit documentation from the IRS that include the change(s), in addition to one of the items mentioned above

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**V4/V5 Tracking Results: 2018-2019**

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## V4/V5 Tracking Results

- The V4 and V5 tracking process in FAA Access that began in the 2014-15 processing year WILL CONTINUE for 2018-2019
- Schools need to select the proper award year for which they are providing results

<https://faaaccess.ed.gov>

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## V4/V5 Tracking Results

Use the Identity Verification Results section on the FAA Access home page

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## V4/V5 Tracking Results

**Whom to report:** student for whom school received an ISIR with a Verification Tracking Group of V4 or V5 AND for whom school requested verification documentation

- Do NOT include students the school selected for verification of identity or high school completion status

**When to report:** 60 days following the institution's first request to the student to submit the required V4 or V5 identity and high school completion documentation

- Changes to previously submitted Identity Verification Results must be updated within 30 days

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### Verification and Conflicting Information

#### V4/V5 Tracking Results

Dropdown options for 2018-19 will be:

1. Verification completed in person, no issues found
2. Verification completed remotely, no issues found
3. Verification attempted, issues found with identity
4. Verification attempted, issues found with HS completion
5. No response from applicant or unable to locate
6. Verification attempted, issues found with both identity and HS completion




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Suggested Text




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#### Suggested Text

- 2018-2019 Elec. Ann. (8/16/17)
- Contains 3 appendices to assist with crafting school verification documents to gather verification data
- Appendix A – Suggested Text
  - Not required to use ED's suggested text and formats
  - **ONE EXCEPTION – must use the exact language provided in the "Statement of Educational Purpose" (Groups V4 & V5)**
- Appendix B – Table of verification items
- Appendix C – Verification tracking groups and FAFSA verifiable information




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### Verification and Conflicting Information

**Conflicting Information:  
Comment Codes  
399, 400 and 401**



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**Conflicting Information**

- 34 CFR 668.16(f)
- Chapter 5, *Application and Verification Guide (AVG)*
- Volume 1, Chapter 1, *Federal Student Aid Handbook*

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**Comment Code 399**



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## Verification and Conflicting Information

### Purpose of Comment Code 399

- The 2017–18 FAFSA is compared to the applicant’s last 2016–17 ISIR transaction
- Review will determine if any conflicting income and/or tax information would, once resolved, produce a significant change in the student’s EFC
  - Due to both years using 2015 tax year and income data
- If so, the Central Processing System (CPS) will flag the applicant’s 2017–18 ISIR with a ‘C’ Code and Comment Code 399

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### Institutionally Required Resolution

- Unless Comment Code 399 exists on the student’s 2017–18 SAR and ISIR, the institution is not required to review the 2016–17 and 2017–18 ISIRs for differences in income or tax information
- However, institutions must comply with the requirements for the resolution of any other conflicting information as provided in the regulations at 34 CFR 668.16(f), and as discussed in Chapter 5 of the *Application and Verification Guide (AVG)*, and in Chapter 1 of Volume 1 of the *Federal Student Aid Handbook*

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### When Resolution is *Not* Required

Condition	Resolution Required?	Note	Reason
Institution never received a 2016–17 ISIR.	No	This can happen if, for example, the student did not include the institution on the 2016–17 FAFSA.	The institution has no conflicting information to resolve.
Institution received a 2016–17 ISIR but the institution did not and will not disburse Title IV aid based on <u>either</u> of the ISIRs.	No	Institution must ensure that the conflicting information is resolved before it disburses any Title IV aid for either year.	Regardless of the resolution, no incorrect Title IV aid was or will be disbursed for either year.

**NOTE: Under all of the conditions above the institution received a 2017–18 ISIR with Conflicting Information Comment Code 399.**

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## Verification and Conflicting Information

### When Resolution *IS* Required

Condition	Resolution Required?	Note	Reason
Institution received a 2016-17 ISIR but did not review or process that ISIR.	Yes	Institution must resolve the conflicting information even if, for example, the student never attended during 2016-17.	Resolution might result in a change to the student's 2017-18 Title IV eligibility.

**NOTE:** Under all of the conditions above the institution received a 2017-18 ISIR with Conflicting Information Comment Code 399.

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### Verification or IRS DRT

- Either FAFSA year (2016-17 or 2017-18), institution had verified the conflicting information item(s) or;
- The student or parent had transferred information into the FAFSA using the IRS DRT and had not changed any of the transferred information (ISIR Fields #177- student and #178 - parent with an IRS Request Flag value of '02')
- *Institution can assume that the institutionally verified or IRS DRT transferred values are correct*

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### Corrections

- Institutions may not submit corrections to a 2016-17 ISIR since the [published deadline date of September 9, 2017](#), for making such corrections has passed
- Corrections must be made, when necessary, to a 2017-18 FAFSA but cannot be made to a 2016-17 FAFSA
- For situations where the correction is for 2016-17 and the 399 code is set after September 9, 2017, the institution should simply document the reason why the correction for resolving the Comment Code 399 was not submitted and no further action is required

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### Verification and Conflicting Information

#### Unresolved 399

- Until the conflicting information issue has been resolved, the institution may not disburse any Title IV aid
- If Comment Code 399 was set prior to September 9, 2017 and the institution is unable to resolve the conflicting information, the institution must consider the student to be in an overaward status for any need-based 2016-2017 Title IV aid that was disbursed, and cease paying the student with FWS funds

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#### Resources

- For more information on Comment Code 399 see
  - Dear Colleague Letter [GEN-16-14](#)
  - Electronic Announcement published [August 10, 2017](#)
  - Frequently Asked Questions (FAQ) on IFAP at <https://ifap.ed.gov/EarlyFAFSA/earlyfafsaFAQv1.html>

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#### Comment Codes 400 and 401



Electronic Announcement - August 7, 2017

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### Verification and Conflicting Information

#### Web Edits and SAR Comments

- 2017–18 and previous FAFSAs:
  - When an applicant completed a FAFSA form online, edits are performed just prior to submission
  - When triggered, these edits require online confirmation or correction of the information that caused the edit to display

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#### Web Edits and SAR Comments

- 2018–19 FAFSA:
  - Because information transferred from the IRS does not display to the applicant or parent (nor can corrections be made), any web edits that include information transferred from the IRS can no longer be presented to the applicant or parent
  - Instead, new SAR comments will display on the ISIR (and SAR) to alert financial aid administrators that at least one edit was triggered but could not be displayed to the applicant or parent and therefore, could not be resolved online

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#### Comment Codes 400/401

- Comment Codes 400 (parents) and 401 (dependent and independent student applicants)
  - 400 = Your Financial Aid Administrator may contact you to resolve any issues related to parental data reported on your FAFSA
  - 401 = Your Financial Aid Administrator may contact you to resolve any issues related to data reported on your FAFSA

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8/7/17/EA

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### Verification and Conflicting Information

#### Reasons for Comment Code 400

##### *For Parents of Dependent Students*

- Parent is a tax filer (FAFSA Question 80) and the AGI retrieved from the IRS is **zero**, but the total income earned from work (FAFSA Questions 88 and 89) is greater than zero
- The **total** of the Additional Financial Information fields reported on the FAFSA form (FAFSA Questions 93a-f) is greater than the AGI transferred from the IRS
- **Any item** from the FAFSA list of Untaxed Income (FAFSA Questions 94a-i) is equal to or exceeds the AGI transferred from the IRS

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#### Reasons for Comment Code 401

##### *For Dependent Students and Independent Students*

- Student is a tax filer (FAFSA Question 32) and the AGI retrieved from the IRS is **zero**, but the total income earned from work (FAFSA Questions 39 and 40) is greater than zero
- The **total** of the Additional Financial Information fields reported on the FAFSA form (FAFSA Questions 44a-f) is greater than the AGI transferred from the IRS
- **Any item** from the FAFSA list of Untaxed Income (FAFSA Questions 45a-i) is equal to or exceeds the AGI transferred from the IRS

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#### Special Notes

- When Comment Code 400 or 401 appears on an ISIR and an institutional review confirms that none of the relevant data items for a 400/401 condition exists, the institution need not take any further action
- *Comment Code 400/401 can be considered resolved if (V1 or V5) verification is completed for the same applicant for the same ISIR record*

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### Verification and Conflicting Information

**Contacts**

- Atlanta School Participation Team
  - Main Number: 404-974-9303
  - Arva Thomas (IIS) 404-974-9412
  - Cassandra Weems (IIS) 404-974-9305
- Atlanta Training Officers
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**Training Feedback**

To ensure quality training we ask all participants to please fill out an online session evaluation

- Go to <http://s.zoomerang.com/s/DavidBartnicki>
- This feedback tool will provide a means to educate and inform areas for improvement and support an effective process for “listening” to our customers
- Additional feedback about training can be directed to [mark.gerhard@ed.gov](mailto:mark.gerhard@ed.gov)

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**Questions about this Session?**



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404-974-9312

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For Discussion Purposes Only