



WESTERN MICHIGAN  
UNIVERSITY

## 2019-20 PARENT TAX STATEMENT WORKSHEET

### **Verification of 2017 Income Information for Parent Tax Filers**

**Important Note:** The instructions below apply to each parent included in the household. Notify the financial aid office if the parents filed separate IRS Income Tax Returns for 2017 or had a change in marital status after Dec. 31, 2017.

The instructions below apply to each parent included in the household.

**Instructions:** Parent(s) listed on the FAFSA if the parents filed or will file a 2017 IRS Income Tax Return(s).

*The best way to verify income is by using the IRS Data Retrieval Tool (IRS DRT) that is part of FAFSA on the web at FAFSA.ed.gov.*

In most cases, no further documentation is needed to verify 2017 income information that was transferred into the student's FAFSA using the IRS DRT if that information was not changed by the FAFSA filer.

Parent, please complete one of the options listed below:

**Option 1** – You may use the IRS Data Retrieval Tool (IRS DRT) that is part of FAFSA on the Web at FAFSA.ed.gov.\*

**Option 2** – Tax filers who are unable or choose not to use the IRS DRT in FAFSA on the Web, instead will provide the school a 2017 IRS Tax Return Transcript(s). A 2017 IRS Tax Return Transcript may be obtained through:

- **Get Transcript by MAIL** – Go to [www.IRS.gov](http://www.IRS.gov), under the Tools heading, click “Get a tax transcript.” Click “Get Transcript by MAIL.” Make sure to request the “IRS Tax Return Transcript” and NOT the “IRS Tax Account Transcript.” The transcript is generally received within 10 business days from the IRS’s receipt of the online request.
- **Get Transcript ONLINE** – Go to [www.IRS.gov](http://www.IRS.gov), under the Tools heading, click “Get a tax transcript.” Click “Get Transcript ONLINE.” Make sure to request the “IRS Tax Return Transcript” and NOT the “IRS Tax Account Transcript.” To use the Get Transcript Online tool, the user must have (1) access to a valid email address, (2) a text-enabled mobile phone (pay-as-you-go plans cannot be used) in the user’s name, and (3) specific financial account numbers (such as a credit card number or an account number for a home mortgage or auto loan). The transcript displays online upon successful completion of the IRS’s two-step authentication.
- **Automated Telephone Request** – 1-800-908-9946. Transcript is generally received within 10 business days from the IRS’s receipt of the telephone request.
- **Paper Request Form** – IRS Form 4506T-EZ or IRS Form 4506-T. The transcript is generally received within 10 business days from the IRS’s receipt of the paper request form.

**Option 3** – A signed copy of the parent 2017 Federal income Tax Return (1040, 1040A, or 1040EZ).

**Note:** Make sure you order the “IRS Tax Return Transcript” and not the “IRS Tax Account Transcript.” Use the Social Security Number and date of birth of the first person listed on the tax return, and the address on file with the IRS. It takes up to 2-3 weeks for IRS income information to be available for the IRS DRT for electronic IRS tax return filers, and 8-11 weeks for paper IRS tax return filers. If the parents filed separate 2017 IRS income tax returns, the IRS DRT cannot be used and the 2017 IRS Tax Return Transcript(s) must be provided for each.

\* For individuals selected for verification who have special circumstances, see the last page.



**NOTE:** If you have filed, or will file a tax return, you do not need to submit this form. Please complete Option 1, 2, or 3 above and we will review the information.

However - if you are not required to file a tax return, please continue to the second page.



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STUDENT NAME: \_\_\_\_\_  
 WIN: \_\_\_\_\_  
 DAYTIME PHONE: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_  
 CITY, STATE, ZIP: \_\_\_\_\_

**WMU Student Financial Aid**  
 1903 W Michigan Ave  
 Kalamazoo MI 49008-5337  
 (269) 387-6000  
 finaid-info@wmich.edu

**2019-20 PARENT TAX NONFILERS WORKSHEET**

**If your parent(s) is not required to file a 2017 tax return**

Please select reason why you have not yet filed:

- \_\_\_ Parents are listed on the FAFSA not required to file because income is below the IRS guidelines for being required to file a 2017 Federal IRS Income Tax Return – please complete the steps below:
  - \_\_\_ Neither parent was employed, and neither had income earned from work in 2017.
  - \_\_\_ One or both parents were employed in 2017 and have listed below the names of all employers, the amount earned from each employer in 2017, and whether an IRS W-2 form is provided. [Provide copies of all 2017 IRS W-2 forms issued to the parents by their employers]. List every employer even if the employer did not issue an IRS W-2 form.

If more space is needed, provide a separate page with the student’s name and WIN number at the top.

SOURCE OF INCOME FROM WORK 2017	NAME OF INCOME EARNER	RELATIONSHIP (STUDENT OR SPOUSE)	TOTAL AMOUNT EARNED 2017	W-2 ATTACHED?
Example: Suzy’s Auto Body Shop	Bob Smith	Self	\$2,000.00	Yes

- \_\_\_ The parent(s) have filed an extension – see the next page for further information.
  - \_\_\_ The parent(s) have filed a non-US tax return – see the next page for further information.
- Note:** Provide documentation from the IRS or other relevant tax authority dated on or after Oct. 1, 2018 that indicates a 2017 IRS Income Tax Return was not filed with the IRS or other relevant tax authority.
- \_\_\_ Check here if confirmation of Non-Filing is provided.
  - \_\_\_ Check here if you attempted to obtain the IRS Verification of Non-Filing but was unable. Also indicate the reason you were unable to obtain the Verification of Non-Filing.

**REQUIRED SIGNATURES**

By signing this worksheet, I certify that all the information reported on it is complete and correct. I understand that purposely giving false or misleading information regarding eligibility for Federal or State aid may result in fines, jail terms or both. I will provide any additional documentation required.

PARENT 1 SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

PARENT 2 SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

Return your completed form to Bronco Express on the lower level of the Bernhard Center. You may also email or mail to the address above. Be sure to include your name and WIN on all pages. Missing information may delay the processing of financial aid.



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## INSTRUCTIONS ON OBTAINING DOCUMENTATION, AND VERIFICATION OF 2017 INCOME INFORMATION FOR INDIVIDUALS WITH UNUSUAL CIRCUMSTANCES

### **If you DID NOT FILE TAXES:**

A Verification of Non-Filing Letter can be obtained by the IRS through:

- Online Request - Go to [www.irs.gov](http://www.irs.gov), under the Tools heading on the IRS homepage, click "Get a Tax Transcript" Choose "Verification of Non-Filing Letter" option.
- Telephone Request - 1-800-908-9946
- Paper Request Form - IRS Form 4506-T and check box 7

### **UNUSUAL CIRCUMSTANCES:**

Individuals Granted a Filing Extension by the IRS

An individual who is required to file a 2017 Income Tax Return and has been granted a filing extension by the IRS beyond the automatic six-month extension for tax year 2017 must provide:

- A Verification of Non-Filing Letter,
- A copy of IRS Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Income Tax Return," that was filed with the IRS for tax year 2017;
- A copy of the IRS's approval of an extension beyond the automatic six-month extension if the individual requested an additional extension of the filing time for tax year 2017; and
- A copy of IRS Form W-2 for each source of employment income received for tax year 2017 and, if self-employed, a signed statement certifying the amount of the individual's Adjusted Gross Income (AGI) and the U.S. income tax paid for tax year 2017.

### **Individuals Who Filed an Amended IRS Income Tax Return for tax year 2017 must provide:**

- A signed copy of the 2017 IRS Form 1040X, "Amended U.S. Individual Tax Return that was filed with the IRS, AND
- **Either** 1) the IRS Data Retrieval Tool (IRS DRT) that is part of FAFSA on the Web at [FAFSA.ed.gov](http://FAFSA.ed.gov); OR 2) a 2017 IRS Tax Return Transcript (that will only include information from the original tax return and does not have to be signed), or any other IRS tax transcript(s) that includes all of the income and tax information required to be verified.

### **Individuals who were Victims of IRS Tax-Related Identity Theft must provide:**

- A Tax Return DataBase View (TRDBV) transcript obtained from the IRS, or any other IRS tax transcript(s) that includes all of the income and tax information required to be verified; and
- A statement signed and dated by the tax filer indicating that he or she was a victim of IRS tax-related identity theft and that the IRS is aware of the tax-related identity theft.

### **Individuals Who Filed Non-IRS Income Tax Returns:**

An individual who file or will file a 2017 income tax return with the relevant authority of a U.S. territory, commonwealth, or with a foreign central government must provide:

- A tax filer who filed an income tax return with Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico and the U.S. Virgin Islands may provide a signed copy of his or her income tax return that was filed with the relevant tax authority. However, if we question the accuracy of the information on the signed copy of the income tax return, the tax filer must provide us with a copy of the tax account information issued by the relevant tax authority before verification can be completed.
- A tax filer who filed an income tax return with the tax authority for American Samoa must provide a copy of his or her tax account information.
- A tax filer who filed an income tax return with tax authorities not mentioned above, i.e. a foreign tax authority, and who indicates that he or she is unable to obtain the tax account information free of charge, must provide documentation that the tax authority charges a fee to obtain that information, along with a signed copy of his or her income tax return that was filed with the relevant tax authority.