

2026-2027

## NONTAX FILERS SELECTED FOR VERIFICATION

The IRS Verification of Non-filing Letter by use of the 4506-T form or online use of the IRS Get Transcript service will be required anytime a student, parent, or spouse nontax filer is subject to verification. Also, all of the following will be required for nontax filers subject to verification:

1. A signed statement certifying that the individual has not filed and is not required to file a 2024 income tax return and listing the sources and amounts of 202 income earned from work.
2. A copy of IRS Form W-2 for each source of 2024 employment income received (or an equivalent document such as the Wage and Income Transcript); and
3. IRS Verification of Non-filing Letter dated on or after October 1, 2025.

An IRS Verification of Non-filing Letter can be obtained by completing and checking box 7 on the IRS Form 4506-T <https://www.irs.gov/pub/irs-pdf/f4506t.pdf>, Request for Transcript of Tax Return, and mailing it to the IRS. This request can be made online at IRS Get Transcript service <https://www.irs.gov/individuals/get-transcript>.

The IRS Verification of Non-filing Letter will also be required for any tax filer who has received a tax extension but still has not filed his or her income tax return.