

**eZ-Audit: Electronic Submission of 90/10 Revenue Attestations for Proprietary Institutions**  
60D Comment Period Responses and Changes Based on Comment and Internal Review  
10/23/2023

On July 14, 2023, a notice was published in the Federal Register (Vol. 88, No. 134, page 45191) inviting public comment on this new information collection. The 60 day public comment period expired September 12, 2023 and one comment was received. Based upon the comments received and internal discussion within the Department, the following changes will be made to the data collection request:

The following line items have been amended:

- Line item titled: “*Prior Year Title IV Carried Over from Prior Year Credit Balance*” will be a manual entry line item in Year 1 of reporting and then become auto populated in Year 2+ of reporting.
- Line item titled: “*Prior Year Federal Funds Paid Directly to Student Carried Over from Prior Year Credit Balance*” will be a manual entry line item in Year 1 of reporting and then become auto populated in Year 2+ of reporting.
- The Department will revise all lines containing the phrase “Refunds Paid to Students Based on the Application of Payment” to “Refunds/Overpayments Based on the Application of Payment”
- The Department will revise the line item currently labeled “Cash Payments” to “Cash Payments Received From Sources Other than Student.”

The following line items have been added:

- Other Title IV Aid (i.e. TEACH, Iraq and Afghanistan Service Grant, etc.)  
(Amount Disbursed)
- Other Title IV Aid (i.e. TEACH, Iraq and Afghanistan Service Grant, etc.)  
(Amount Adjusted)
- Total Title IV Aid (Amount Disbursed)
- Total Title IV Aid (Amount Adjusted)
- Activities conducted by the Institution that are necessary for the education and training of its students provided those activities are—:
  - (A) Conducted on campus or at a facility under the Institution’s control;
  - (B) Performed under the supervision of a member of the Institution’s faculty;
  - (C) Required to be performed by all students in a specific educational program at the Institution; and
  - (D) Related directly to services performed by students (Amount Paid)
- Funds paid by a student, or on behalf of a student by a party unrelated to the Institution, its owners, or affiliates, for an education or training program that is not eligible under 34 CFR § 668.8 and that does not include any courses offered in an eligible program. The non-eligible education or training program must be provided by the Institution, and taught by one of its instructors, at its main campus or one of its

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approved additional locations, at another Institutional facility approved by the appropriate State agency or accrediting agency, or at an employer facility. The Institution may not count revenue from a non-eligible education or training program for which it merely provides facilities for test preparation courses, acts as a proctor, or oversees a course of self-study. That meets the following requirement:

Is approved or licensed by the appropriate State agency;

(Amount Paid)

- Funds paid by a student, or on behalf of a student by a party unrelated to the Institution, its owners, or affiliates, for an education or training program that is not eligible under 34 CFR § 668.8 and that does not include any courses offered in an eligible program. The non-eligible education or training program must be provided by the Institution, and taught by one of its instructors, at its main campus or one of its approved additional locations, at another Institutional facility approved by the appropriate State agency or accrediting agency, or at an employer facility. The Institution may not count revenue from a non-eligible education or training program for which it merely provides facilities for test preparation courses, acts as a proctor, or oversees a course of self-study. That meets the following requirement:  
Is approved or licensed by the appropriate State agency;  
(Amount Paid)
- Funds paid by a student, or on behalf of a student by a party unrelated to the Institution, its owners, or affiliates, for an education or training program that is not eligible under 34 CFR § 668.8 and that does not include any courses offered in an eligible program. The non-eligible education or training program must be provided by the Institution, and taught by one of its instructors, at its main campus or one of its approved additional locations, at another Institutional facility approved by the appropriate State agency or accrediting agency, or at an employer facility. The Institution may not count revenue from a non-eligible education or training program for which it merely provides facilities for test preparation courses, acts as a proctor, or oversees a course of self-study. That meets the following requirement:  
Provides an industry-recognized credential or certification;  
(Amount Paid)
- Funds paid by a student, or on behalf of a student by a party unrelated to the Institution, its owners, or affiliates, for an education or training program that is not eligible under 34 CFR § 668.8 and that does not include any courses offered in an eligible program. The non-eligible education or training program must be provided by the Institution, and taught by one of its instructors, at its main campus or one of its approved additional locations, at another Institutional facility approved by the appropriate State agency or accrediting agency, or at an employer facility. The Institution may not count revenue from a non-eligible education or training program for which it merely provides facilities for test preparation courses, acts as a proctor, or oversees a course of self-study. That meets the following requirement:  
Provides training needed for students to maintain State licensing requirements; or

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(Amount Paid)

- Funds paid by a student, or on behalf of a student by a party unrelated to the Institution, its owners, or affiliates, for an education or training program that is not eligible under 34 CFR § 668.8 and that does not include any courses offered in an eligible program. The non-eligible education or training program must be provided by the Institution, and taught by one of its instructors, at its main campus or one of its approved additional locations, at another Institutional facility approved by the appropriate State agency or accrediting agency, or at an employer facility. The Institution may not count revenue from a non-eligible education or training program for which it merely provides facilities for test preparation courses, acts as a proctor, or oversees a course of self-study. That meets the following requirement  
Provides training needed for students to meet additional licensing requirements for specialized training for practitioners who already meet the general licensing requirements in that field.

(Amount Paid)

The following line items have been removed:

- Percentage of "Federal Funds 1" come from Federal Funds
- Percentage of "Federal Funds 2 - 20" come from Federal Funds
- Percentage of "Grant Fund 1" represent Federal Funds
- Percentage of "Grant Fund 2 - 99" represent Federal Funds
- Percentage of "Funds provided for the student under a contractual arrangement with a federal, state or local government agency for the purpose of providing job training to low-income individuals 1" represent Federal Funds
- Percentage of "Funds provided for the student under a contractual arrangement with a federal, state or local government agency for the purpose of providing job training to low-income individuals 2 - 99" represent Federal Funds
- Activities conducted by the institution that are necessary for the education and training of its students provided those activities are—:
  - (A) Conducted on campus or at a facility under the institution's control;
  - (B) Performed under the supervision of a member of the institution's faculty;
  - (C) Required to be performed by all students in a specific educational program at the institution; and
  - (D) Related directly to services performed by students (Amount Disbursed)
- Activities conducted by the institution that are necessary for the education and training of its students provided those activities are—:
  - (A) Conducted on campus or at a facility under the institution's control;
  - (B) Performed under the supervision of a member of the institution's faculty;
  - (C) Required to be performed by all students in a specific educational program at the institution; and
  - (D) Related directly to services performed by students (Adjusted Amount)

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- Funds paid by a student, or on behalf of a student by a party unrelated to the institution, its owners, or affiliates, for an education or training program that is not eligible under § 668.8 and that does not include any courses offered in an eligible program. The non-eligible education or training program must be provided by the institution, and taught by one of its instructors, at its main campus or one of its approved additional locations, at another school facility approved by the appropriate State agency or accrediting agency, or at an employer facility. The institution may not count revenue from a non-eligible education or training program for which it merely provides facilities for test preparation courses, acts as a proctor, or oversees a course of self-study. The program must meet the following requirements:
  - (A) Be approved or licensed by the appropriate State agency;
  - (B) Be accredited by an accrediting agency recognized by the Secretary under 34 CFR part 602;
  - (C) Provide an industry-recognized credential or certification;
  - (D) Provide training needed for students to maintain State licensing requirements; or
  - (E) Provide training needed for students to meet additional licensing requirements for specialized training for practitioners who already meet the general licensing requirements in that field.(Amount Disbursed)
- Funds paid by a student, or on behalf of a student by a party unrelated to the institution, its owners, or affiliates, for an education or training program that is not eligible under § 668.8 and that does not include any courses offered in an eligible program. The non-eligible education or training program must be provided by the institution, and taught by one of its instructors, at its main campus or one of its approved additional locations, at another school facility approved by the appropriate State agency or accrediting agency, or at an employer facility. The institution may not count revenue from a non-eligible education or training program for which it merely provides facilities for test preparation courses, acts as a proctor, or oversees a course of self-study. The program must meet the following requirements:
  - (A) Be approved or licensed by the appropriate State agency;
  - (B) Be accredited by an accrediting agency recognized by the Secretary under 34 CFR part 602;
  - (C) Provide an industry-recognized credential or certification;
  - (D) Provide training needed for students to maintain State licensing requirements; or
  - (E) Provide training needed for students to meet additional licensing requirements for specialized training for practitioners who already meet the general licensing requirements in that field.(Adjusted Amount)

No other changes will be made. There are no changes to respondent/responses/burden hours.