

Data Elements and Justification

2026-2027 Free Application for Federal Student Aid (FAFSA®) form

Purpose: The Data Elements and Justification is provided to accompany the review of the 2026-27 FAFSA form. It identifies the data elements associated with each FAFSA question and provides the justification for including each question on the FAFSA form.

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
1	<p>Student Identity Information</p> <ul style="list-style-type: none"> • First name • Middle name • Last name • Suffix • Date of birth • Social Security number (SSN) • Individual Taxpayer Identification Number (ITIN) <p>The ITIN is collected when the student doesn't have an SSN.</p>	<p>Data Elements Specific to Higher Education Act of 1965, as amended</p> <p>Individual Taxpayer Identification Number (ITIN)- Additional Data Element specific to Internal Revenue Code</p>
2	<p>Student Contact Information</p> <ul style="list-style-type: none"> • Mobile phone number • Email address • Permanent mailing address • City • State • ZIP code • Country 	<p>Data Elements Specific to Higher Education Act of 1965, as amended</p>
3	<p>Student Current Marital Status</p> <ul style="list-style-type: none"> • Single (never married) • Married (not separated) • Remarried • Separated • Divorced • Widowed 	<p>Data Elements Specific to Higher Education Act of 1965, as amended</p>
4	<p>Student College or Career School Plans</p> <ul style="list-style-type: none"> • First year undergraduate (freshman) • Second year undergraduate (sophomore) • Other undergraduate (junior year and beyond) • Master's, doctorate, or graduate certificate program (MA, MBA, MD, JD, PhD, EdD, etc.) 	<p>Data Elements Specific to Higher Education Act of 1965, as amended</p> <p>Pursuing Teacher Certification-</p> <p>Additional Data Element Required for Eligibility Determination</p>

Data Elements and Justification

2026-2027 Free Application for Federal Student Aid (FAFSA®) form

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
	<ul style="list-style-type: none"> • Will they already have first bachelor's degree before 2026-2027 school year? • Pursuing initial teacher certification at the elementary or secondary level? 	
5	<p>Student Personal Circumstances</p> <ul style="list-style-type: none"> • Active duty • Veteran • Children or other people (excluding their spouse) • Orphan • Ward of court • Foster care • Emancipated minor • Legal guardianship • None of these apply 	Data Elements Specific to Higher Education Act of 1965, as amended
6	<p>Student Homelessness</p> <ul style="list-style-type: none"> • Unaccompanied and either (1) homeless or (2) self-supporting and at risk of being homeless <p>Entity who determined the student was homeless or at risk of becoming homeless:</p> <ul style="list-style-type: none"> • Director or designee of an emergency or transitional shelter, street outreach program, homeless youth drop-in center, or other program serving those experiencing homelessness • The student's high school or school district homeless liaison or designee • Director or designee of a project supported by federal TRIO or GEAR UP program grant • Financial Aid Administrator (FAA) • None of these apply 	Data Elements Specific to Higher Education Act of 1965, as amended
7	Student Unusual Circumstances	Data Elements Specific to Higher Education Act of 1965, as amended

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
8	Direct Unsubsidized Loan Only	Data Elements Specific to Higher Education Act of 1965, as amended
9	Family Size This question is N/A when the student has been determined to be dependent.	Data Elements Specific to Higher Education Act of 1965, as amended
10	Number in College This question is N/A when the student has been determined to be dependent.	Data Elements Specific to Higher Education Act of 1965, as amended
11	Student Demographic Information	Data Elements Specific to Higher Education Act of 1965, as amended
12	Student Race and/or Ethnicity	Data Elements Specific to Higher Education Act of 1965, as amended
13	Student Citizenship <ul style="list-style-type: none"> • Citizenship status <ul style="list-style-type: none"> ○ U.S. citizen or national ○ Eligible noncitizen ○ Neither U.S. citizen nor eligible noncitizen • A-number 	Data Elements Specific to Higher Education Act of 1965, as amended
14	Student State of Residence <ul style="list-style-type: none"> • State • Date the student became a resident 	Data Elements Specific to Higher Education Act of 1965, as amended
15	Parent Education Status <ul style="list-style-type: none"> • Neither parent attended college • One or both parents attended college, but neither parent completed college • One or both parents completed college • Don't know 	Data Elements Specific to Higher Education Act of 1965, as amended
16	Parent Killed in Line of Duty <ul style="list-style-type: none"> • Yes • No 	Additional Data Elements Required for Eligibility Determination
17	Student High School Information <ul style="list-style-type: none"> • High school diploma 	Data Elements Specific to Higher Education Act of 1965, as amended

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
	<ul style="list-style-type: none"> State-recognized high school equivalent (e.g. GED certificate) Homeschooled None of the previous <p>If “high school diploma”</p> <ul style="list-style-type: none"> High school name City State <p>If “State-recognized high school equivalent”</p> <ul style="list-style-type: none"> GED TASC HiSET Other Issuing State 	
18	<p>Federal Benefits Received</p> <ul style="list-style-type: none"> Earned income credit (EIC) Federal housing assistance Free or reduced-price school lunch Medicaid Refundable credit for coverage under a qualified health plan (QHP) Supplemental Nutrition Assistance Program (SNAP) Supplemental Security Income (SSI) Temporary Assistance for Needy Families (TANF) Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) None of these apply <p>This question is N/A when the student has been determined to be dependent.</p>	Data Elements Specific to Higher Education Act of 1965, as amended
19	<p>Student Tax Filing Status</p> <ul style="list-style-type: none"> Did or will student file 1040 or 1040-NR Did student either (1) earn income in a foreign country in 2024, (2) work for an international organization in 2024, (3) file a 2024 tax return with Puerto Rico or another U.S. Territory Did or will student file a 2024 joint tax return with their current spouse 	Required to Determine Accuracy
Question 20- Student 2024 Tax Return Information		

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
a	<p>Filing status</p> <ul style="list-style-type: none"> • Single • Head of household • Married filing jointly • Married filing separately • Qualifying surviving spouse <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
b	<p>Income earned from work</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
c	<p>Tax exempt interest income</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
d	<p>Untaxed portions of IRA distributions</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
e	IRA rollover into another IRA or qualified plan	Data Elements Specific to Higher Education Act of 1965, as amended
f	<p>Untaxed portions of pensions</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
g	Pension rollover into an IRA or other qualified plan	Data Elements Specific to Higher Education Act of 1965, as amended
h	<p>Adjusted gross income</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
i	<p>Income tax paid</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
j	Did the student receive the earned income credit (EIC)?	Additional Data Elements Required for Eligibility Determination
k	IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans	Data Elements Specific to Internal Revenue Code

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
	The response to this question may be available through the direct data exchange with the IRS.	
l	Education credits The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
m	Did the student file a Schedule A, B, D, E, F or H? <ul style="list-style-type: none"> • Yes • No • Don't know The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
n	Net profit or loss from IRS Form 1040 Schedule C amount The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
o	Amount of college grants, scholarships, or AmeriCorps benefits reported as income to the IRS	Data Elements Specific to Higher Education Act of 1965, as amended
p	Foreign earned income exclusion	Data Elements Specific to Higher Education Act of 1965, as amended
21	Annual Child Support Received	Data Elements Specific to Higher Education Act of 1965, as amended
22	Student Assets <ul style="list-style-type: none"> • Current total of cash, savings, and checking accounts • Current net worth of investments, including real estate • Current net worth of businesses and farms 	Data Elements Specific to Higher Education Act of 1965, as amended
23	Colleges (<i>Can enter up to 10 schools on FAFSA PDF, and up to 20 online</i>)	Data Elements Specific to Higher Education Act of 1965, as amended
24	Student Consent, Approval, and Signature <ul style="list-style-type: none"> • Consent and approval to transfer federal tax information from the Internal Revenue Service (IRS) • Student signature • Date signed 	Data Elements Specific to Internal Revenue Code

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
Student Spouse Data Elements must be completed when the student is married or remarried.		
25	<p>Student Spouse Identity Information</p> <ul style="list-style-type: none"> • First name • Middle name • Last name • Suffix • Date of birth • Social Security Number (SSN) • Individual Taxpayer Identification Number (ITIN) <p>The ITIN is collected when the student's spouse doesn't have an SSN.</p>	Data Elements Specific to Internal Revenue Code
26	<p>Student Spouse Contact Information</p> <ul style="list-style-type: none"> • Mobile phone number • Email address • Permanent mailing address • City • State • ZIP code • Country 	Data Elements Specific to Higher Education Act of 1965, as amended
Student Spouse: The following data elements are N/A unless student is married and did not file a joint tax return with their current spouse.		
27	<p>Student Spouse Tax Filing Status</p> <ul style="list-style-type: none"> • Did or will student spouse file 2024 IRS Form 1040 or 1040-NR <ul style="list-style-type: none"> o Yes o No • Did the student spouse either (1) earn income in a foreign country in 2024, (2) work for an international organization in 2024 without being required to report income on any tax return, or (3) file a 2024 tax return with Puerto Rico or another U.S. Territory <ul style="list-style-type: none"> o Yes o No 	Required to Determine Accuracy
Question 28: Student Spouse 2024 Tax Return Information		
a	<p>Filing status</p> <ul style="list-style-type: none"> • Single 	Data Elements Specific to Internal Revenue Code

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
	<ul style="list-style-type: none"> • Head of household • Married filing jointly • Married filing separately • Qualifying surviving spouse <p>The response to this question may be available through the direct data exchange with the IRS.</p>	
b	<p>Income earned from work</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
c	<p>Tax exempt interest income</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
d	<p>Untaxed portions of IRA distributions</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
e	IRA rollover into another IRA or qualified plan	Data Elements Specific to Higher Education Act of 1965, as amended
f	<p>Untaxed portions of pensions</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
g	Pension rollover into an IRA or other qualified plan	Data Elements Specific to Higher Education Act of 1965, as amended
h	<p>Adjusted gross income</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
i	<p>Income tax paid</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
j	IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans	Data Elements Specific to Internal Revenue Code

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
	The response to this question may be available through the direct data exchange with the IRS.	
k	Education credits The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
l	Filed Schedule A, B, D, E, F or H? <ul style="list-style-type: none"> • Yes • No • Don't know The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
m	Net profit or loss from IRS Form 1040 Schedule C The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
n	Foreign earned income exclusion	Data Elements Specific to Higher Education Act of 1965, as amended
29	Student Spouse Consent, Approval, and Signature <ul style="list-style-type: none"> • Consent and approval to transfer federal tax information from the Internal Revenue Service (IRS) • Student Spouse Signature • Date signed 	Data Elements Specific to Internal Revenue Code
Parent: The following data elements are N/A unless student has been determined to be dependent.		
30	Parent Identity Information <ul style="list-style-type: none"> • First name • Middle name • Last name • Suffix • Date of birth • Social Security Number (SSN) • Individual Taxpayer Identification Number (ITIN) The ITIN is collected when the parent doesn't have an SSN.	Data Elements Specific to Higher Education Act of 1965, as amended Individual Taxpayer Identification Number (ITIN)- Data Elements Specific to Internal Revenue Code
31	Parent Contact Information	Data Elements Specific to Higher

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
	<ul style="list-style-type: none"> • Mobile phone number • Email address • Permanent mailing address • City • State • ZIP code • Country 	Education Act of 1965, as amended
32	Parent Current Marital Status <ul style="list-style-type: none"> • Single (never married) • Unmarried and both legal parents living together • Married (not separated) • Remarried • Separated • Divorced • Widowed 	Data Elements Specific to Higher Education Act of 1965, as amended
33	Parent State of Residence <ul style="list-style-type: none"> • State • Date of residence 	Data Elements Specific to Higher Education Act of 1965, as amended
34	Family Size	Data Elements Specific to Higher Education Act of 1965, as amended
35	Number in College	Data Elements Specific to Higher Education Act of 1965, as amended
36	Federal Benefits Received <ul style="list-style-type: none"> • Earned income credit (EIC) • Federal housing assistance • Free or reduced-price school lunch • Medicaid • Refundable credit for coverage under a qualified health plan (QHP) • Supplemental Nutrition Assistance Program (SNAP) • Supplemental Security Income (SSI) • Temporary Assistance for Needy Families (TANF) • Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) • None of these apply 	Data Elements Specific to Higher Education Act of 1965, as amended
37	Parent Tax Filing Status <ul style="list-style-type: none"> • Did or will the parent file a 2024 IRS Form 1040 or 1040-NR 	Required to Determine Accuracy

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
	<ul style="list-style-type: none"> <input type="radio"/> Yes <input type="radio"/> No • If “no”, which of the following situations applies to the parent for 2024? <ul style="list-style-type: none"> <input type="radio"/> The parent filed or will file a tax return with Puerto Rico or another U.S. territory <input type="radio"/> The parent filed or will file a foreign tax return <input type="radio"/> The parent either earned income in a foreign country but did not and will not file a foreign tax return, or worked for an international organization and was not required to report income on any tax return <input type="radio"/> The parent, even though they earned income in the U.S., did not and will not file a U.S. tax return because their income was below the tax filing threshold <input type="radio"/> The parent did not and will not file a U.S. tax return for reasons other than low income <input type="radio"/> Parent did not and will not file any tax return because they did not earn any income or they were not required to file under the Internal Revenue Code • Did or will the parent file a 2024 joint tax return with their current spouse? <ul style="list-style-type: none"> <input type="radio"/> Yes <input type="radio"/> No 	
Question 38: Parent 2024 Tax Return Information		
a	<p>Filing status</p> <ul style="list-style-type: none"> • Single • Head of household • Married filing jointly • Married filing separately • Qualifying surviving spouse <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
b	<p>Income earned from work</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
c	Tax exempt interest income The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
d	Untaxed portions of IRA distributions The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
e	IRA rollover into another IRA or qualified plan	Data Elements Specific to Higher Education Act of 1965, as amended
f	Untaxed portions of pensions The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
g	Pension rollover into an IRA or other qualified plan	Data Elements Specific to Higher Education Act of 1965, as amended
h	Adjusted gross income The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
i	Income tax paid The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
j	Did the parent receive the earned income credit (EIC)? <ul style="list-style-type: none"> • Yes • No • Don't know 	Additional Data Elements Required for Eligibility Determination
k	IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
l	Education credits (American Opportunity and Lifetime Learning credits) The response to this question may be available	Data Elements Specific to Internal Revenue Code

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
	through the direct data exchange with the IRS.	
m	<p>Did the parent file a Schedule A, B, D, E, F or H?</p> <ul style="list-style-type: none"> • Yes • No • Don't know <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
n	<p>Net profit or loss from IRS Form 1040 Schedule C amount</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
o	College grants, scholarships, or AmeriCorps benefits reported as income to the IRS	Data Elements Specific to Higher Education Act of 1965, as amended
p	Foreign earned income exclusion	Data Elements Specific to Higher Education Act of 1965, as amended
39	Annual Child Support Received	Data Elements Specific to Higher Education Act of 1965, as amended
40	<p>Parent Assets</p> <ul style="list-style-type: none"> • Current total of cash, savings, and checking accounts • Current net worth of investments, including real estate • Current net worth of businesses and farms 	Data Elements Specific to Higher Education Act of 1965, as amended
41	<p>Parent Consent, Approval, and Signature</p> <ul style="list-style-type: none"> • Consent and approval to transfer federal tax information from the Internal Revenue Service (IRS) • Parent signature • Date signed 	Data Elements Specific to Internal Revenue Code
Other Parent data elements must be completed when the parent is married, remarried, or unmarried and both legal parents living together.		
42	<p>Parent Spouse or Partner Identity Information</p> <ul style="list-style-type: none"> • First name • Middle name • Last name 	Data Elements Specific to Higher Education Act of 1965, as amended

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
	<ul style="list-style-type: none"> • Suffix • Date of birth • Social Security Number (SSN) • Individual Taxpayer Identification Number (ITIN) <p>The ITIN is collected when the parent spouse or partner doesn't have an SSN.</p>	
43	<p>Parent Spouse or Partner Contact Information</p> <ul style="list-style-type: none"> • Mobile phone number • Email address • Permanent mailing address • City • State • ZIP code • Country 	Data Elements Specific to Higher Education Act of 1965, as amended
Parent Spouse or Partner: The following data elements are N/A unless the parent and their spouse or partner listed on the form did not file a joint tax return.		
44	<p>Parent Spouse or Partner Tax Filing Status</p> <ul style="list-style-type: none"> • Did or will the parent spouse or partner file a 2024 IRS Form 1040 or 1040NR <ul style="list-style-type: none"> o Yes o No <p>If answer is "no", which of the following situations applies to the parent spouse or partner for 2024?</p> <ul style="list-style-type: none"> • Filed or will file a tax return with Puerto Rico or another U.S. territory • The parent spouse or partner filed or will file a foreign tax return • The parent spouse or partner either earned income in a foreign country but did not and will not file a foreign tax return, or worked for an international organization and was not required to report income on any tax return • The parent spouse or partner, even though they earned income in the U.S., did not and will not file a U.S. tax return because their income was below the tax filing threshold • The parent spouse or partner did not and will not file a U.S. tax return for reasons other than low income • The parent spouse or partner did not and will not file any tax return because they did not earn any income or they were not required to file under the Internal Revenue Code 	

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
Question 45: Parent Spouse or Partner 2024 Tax Return Information		
a	<p>Filing status</p> <ul style="list-style-type: none"> • Single • Head of household • Married filing jointly • Married filing separately • Qualifying surviving spouse <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
b	<p>Income earned from work</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
c	<p>Tax exempt interest income</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
d	<p>Untaxed portions of IRA distributions</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
e	IRA rollover into another IRA or qualified plan	Data Elements Specific to Higher Education Act of 1965, as amended
f	<p>Untaxed portions of pensions</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
g	Pension rollover into an IRA or other qualified plan	Data Elements Specific to Higher Education Act of 1965, as amended
h	<p>Adjusted gross income</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code
i	<p>Income tax paid</p> <p>The response to this question may be available through the direct data exchange with the IRS.</p>	Data Elements Specific to Internal Revenue Code

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
j	IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
k	Education credits The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
l	Did the parent spouse or partner file a Schedule A, B, D, E, F or H with their 2024 IRS Form 1040? <ul style="list-style-type: none"> • Yes • No • Don't know The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
m	Net profit or loss from IRS Form 1040 Schedule C amount The response to this question may be available through the direct data exchange with the IRS.	Data Elements Specific to Internal Revenue Code
n	Foreign earned income exclusion	Data Elements Specific to Higher Education Act of 1965, as amended
46	Parent Spouse or Partner Consent, Approval, and Signature <ul style="list-style-type: none"> • Consent and approval to transfer federal tax information from the Internal Revenue Service (IRS) • Parent spouse or partner signature • Date signed 	Data Elements Specific to Internal Revenue Code
Preparer Data Elements are required if someone other than the student, student spouse, parent, or parent spouse or partner completes the form on the applicant's behalf.		
47	Preparer Identity Information <ul style="list-style-type: none"> • First name • Last name • Social Security Number (SSN) • Employer Identification Number (EIN) 	Data Elements Specific to Higher Education Act of 1965, as amended

Question Numbers(s) #	Data Element(s)	Data Element(s) Justification
48	Preparer Contact Information <ul style="list-style-type: none"> • Affiliation/Organization • Permanent mailing address • City • State • ZIP code 	Data Elements Specific to Higher Education Act of 1965, as amended
49	Preparer Signature <ul style="list-style-type: none"> • Preparer signature • Date signed 	