opportunity to apply for a commission to the JAGC. The Direct Accessions Program offers practicing attorneys the opportunity to apply for a commission to the JAGC. A structured interview is offered to applicants judged to be most competitive for the JAGC Student Program or Direct Accession Program. The Internship/Externship Program Application (OPNAV Form 1070/3), is available throughout the year for programs offered in the summer, fall and spring. The Internship/Externship Program offers law students the opportunity to intern with the JAGC while in law school.

Affected Public: Individuals or households.

JAGC Student Program/Direct Accession Application and Structured Interviews

Number of Respondents: 500. Responses per Respondent: 1. Annual Responses: 500. Average Burden per Response: 3 hours.

Annual Burden Hours: 1,500.

Internship/Externship Program Application (OPNAV 1070/3)

Number of Respondents: 100. Responses per Respondent: 1. Annual Responses: 100. Average Burden per Response: 1 hour. Annual Burden Hours: 100.

Total

Number of Respondents: 600. Annual Responses: 600. Annual Burden Hours: 1,600. Frequency: On Occasion. Dated: November 21, 2025.

Stephanie J. Bost,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

[FR Doc. 2025–21169 Filed 11–25–25; $8:45~\mathrm{am}$]

BILLING CODE 6001-FR-P

DEPARTMENT OF EDUCATION

Free Application for Federal Student Aid (FAFSA®) Information To Be Verified for the 2026–2027 Award Year

AGENCY: Office of Postsecondary Education, Department of Education. **ACTION:** Notice.

SUMMARY: For each award year, the Secretary publishes in the Federal Register a notice announcing the FAFSA information that an institution and an applicant may be required to verify, as well as the acceptable documentation for verifying FAFSA information. This is the notice for the 2026–2027 award year; Assistance Listing Numbers 84.007, 84.033, 84.063, and 84.268.

FOR FURTHER INFORMATION CONTACT:

Vanessa Gomez. Telephone: (202) 453–6708. Email: Vanessa.Gomez@ed.gov.

If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7–1–1.

SUPPLEMENTARY INFORMATION: If the Secretary selects an applicant for verification, the applicant's Institutional Student Information Record (ISIR) includes flags that indicate (1) that the applicant has been selected by the Secretary for verification and (2) the verification tracking group in which the

applicant has been placed. The verification tracking group indicates which FAFSA information needs to be verified for the applicant and, if appropriate, for the applicant's parent(s) or spouse. The FAFSA Submission Summary indicates that the applicant's FAFSA information has been selected for verification and directs the applicant to contact the institution for further instructions for completing the verification process.

In accordance with the Fostering Undergraduate Talent by Unlocking Resources for Education (FUTURE) Act, much of the applicant's tax return information, including information from their spouse and/or parents, will come directly from the Internal Revenue Service (IRS) and will not be viewable by the student and other contributors. IRS data that is transferred and used in the Pell Grant eligibility determination and/or Student Aid Index (SAI) calculation cannot be edited and therefore is not subject to any verification procedures. When data is unable to be obtained directly from the IRS, the applicant will have to manually enter the necessary information into the FAFSA form, and that manual entry may be subject to verification.

The following chart lists, for the 2026–2027 award year, the FAFSA information that an institution and an applicant and, if appropriate, the applicant's parent(s) or spouse may be required to verify under 34 CFR 668.56. The chart also lists the acceptable documentation that must, under section 668.57, be provided to an institution for that information to be verified.

BILLING CODE 4000-01-P

FAFSA Information Acceptable Documentation Income information for Items a through h, if transferred directly from the IRS and tax filers used in the Pell Grant eligibility determination and/or SAI calculation, do not need to be verified. When information is not transferred from the TRS, and for item i, the following a) Adjusted Gross Income (AGI) documentation is sufficient for verification: b) Income Earned 1) A transcript obtained at no cost from the IRS or other From Work c) U.S. Income Tax relevant tax authority of a U.S. territory (Guam, American Samca, the U.S. Virgin Islands) or commonwealth (Puerto Rico Paid d) Untaxed Portions and the Northern Mariana Islands), or a foreign government, that lists 2024 tax account information of the tax filer; or of IRA Distributions e) Untaxed Portions 2) Λ copy of the income tax return¹ and the applicable schedules1 that were filed with the IRS or other relevant tax of Pensions f) IRA Deductions authority of a U.S. territory, or a foreign government that and Payments lists 2024 tax account information of the tax filer. g) Tax Exempt Interest Income 3) If item d or e contains a rollover, a signed statement h) Education Credits confirming the amount of the rollover in the untaxed pension i) Foreign Income or IRA distribution. Note that even if d or e are transferred as FTI, rollovers still need to be verified as they are Exempt from Federal Taxation manually entered. Income information for 1) For a student, or the parent(s) of a dependent student, tax filers with unique who filed a 2024 joint income tax return and whose income is situations and used in the calculation of the applicant's SAI and who at exceptions the time the FAFSA form was completed was separated, divorced, widowed, or married to someone other than the incividua_ included on the 2024 joint income tax return-a) Adjusted Gross Income (AGI) b) Income Earned from a) A transcript1 obtained from the IRS or other relevant tax authority that Work c) U.S. Income Tax Paid lists 2024 tax account information of d) Untaxed Portions of the tax filer(s); or IRA Distributions e) Untaxed Portions of b) A copy of the income tax return1 and the Pensions applicable schedules1 that were filed with f) IRA Deductions and the IRS or other relevant tax authority that lists 2024 tax account information of the tax Payments g) Tax Exempt Interest filer(s); and Income h) Education Credits c) A copy of IRS Form $W-2^2$ for each source i) Foreign Income of 2024 employment income received or an equivalent document.2 Exempt from Federal Taxation 2) For an individual who is required to file a 2024 IRS income tax return and has been granted a filing extension by the IRS beyond the automatic six-month extension for tax year 2024a) A signed statement listing the sources of any 2024 income and the amount of income from each source; b) A copy of the IRS's approval of an extension beyond the automatic six-month extension for tax year 2024;3 c) A copy of IRS Form $W-2^2$ for each source of 2024 employment income received or an equivalent document;2 and d) If self-employed, the signed statement must indicate

the amount of estimated AGI and J.S. income tax paid for tax year 2024.

3) If d or e contains a rollover, a signed statement confirming the amount of the rollover in the untaxed pension or IRA distribution. Note that even if d or e are transferred as FTI, rollovers still need to be verified as they are manually entered.

Note: An institution may require that, after the income tax return is filed, an individual granted a filing extension beyond the automatic 6-month extension submit tax information by obtaining a transcript from the IRS, or by submitting a copy of the income tax return and the applicable schedules that were filed with the IRS that lists 2024 tax account information. When an institution receives such information, it must be used to reverify the income and tax information reported on the FAFSA form.

- 4) For an individual who was the victim of IRS tax-related identity the ft-- $\,$
 - A copy of the signed 2024 income tax return¹ and applicable schedules² the individual filed with the IRS; and
 - An IRS 4674C letter (a letter from the IRS acknowledging the identity theft) or a statement signed and dated by the tax filer indicating that he or she was a victim of IRS tax-related identity theft and the TRS is aware of it.
- 5) For an individual who filed an amended income tax return with the TRS, a signed copy of the TRS Form 1040X that was filed with the IRS for tax year 2024 or documentation from the IRS that include the change(s) made to the tax filer's 2024 tax information, in addition to one of the following--
- a) Income and tax information from the IRS on an ISIR record with all tax information from the original tax return;
- b) A transcript obtained from the TRS that lists 2024 tax account information of the tax filer(s); or
- c) A signed copy of the 2024 IRS Form 1040 and the applicable schedules that were filed with the IRS.

Income information for non-tax filers

Income Earned from Work

For an individual who has not filed and, under TRS or other relevant tax authority rules (e.g., the Republic of the Marshall Islands, the Republic of Palau, the Federated States of Micronesia, a U.S. territory or commonwealth or a foreign government), is not required to file a 2024 income tax return--

- 1) A signed and dated statement certifying-
 - a) That the individual is not required to file a 2024 income tax return; and
 - b) The sources and amounts of earnings, other income, and resources that supported the individual(s) for the 2024 tax year;

	2) For individuals without a Social Security number (SSN), Individual Taxpayer Identification Number (ITIN), or Employer Identification Number (EIN), a signed and dated statement certifying that they do not have an SSN, ITIN, or EIN;	
	3) A copy of IRS Form W-22 for each source of 2024 employment income received or an equivalent document; 2 and	
	4) Verification of non-filing ⁴ for individuals who would file a return with a relevant tax authority other than the IRS dated on or after October 1, 2025. Dependent students are excluded from this requirement.	
	Note: The collection of documentation to verify income earned from work is also used to determine if the applicant (and the applicable spouse or parent) was required to file a U.S. income tax return for the 2024 tax year.	
Family Size	Since family size is based on the number of individuals listed and claimed on the IRS tax return, if transferred directly from the IRS and used in the Pell Grant eligibility determination and/or SAI calculation, family size does not need to be verified. However, when information is not transferred from the IRS, or if the applicant updated their family size when presented with the opportunity to do so on their FAFSA form, the following documentation is sufficient for verification:	
	A statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents, that lists the name and age of each family member for the 2026-2027 award year and the relationship of that family member to the applicant.	
	Note: Verification of family size is not required if	
	• For a dependent student, the family size indicated on the ISIR is two and the parent is single, separated, divorced, or widowed, or the household size indicated on the ISIR is three and the parents are married, remarried or unmarried and living together; or	
	• For an independent student, the family size indicated on the ISIR is one and the applicant is single, separated, divorced, or widowed, or the household size indicated on the ISIR is two and the applicant is married or remarried; or	
	The applicant manually updated their family size and the number is the same as the family size derived from data transferred directly from the IRS.	
Identity	Note: Institutions can no longer require applicants to submit a Statement of Educational Purpose.	
	1) An applicant may appear in person and present acceptable identification ⁵ to an institutionally authorized individual to verify the applicant's identity. The institution must maintain an annotated copy of the acceptable identification and documentation, that includes —	
	a) The date the identification was presented; and	

- b) The name of the institutionally authorized individual who reviewed the identification.
- 2) An applicant may also be verified by an entity that is compliant with the National Institute of Standards and Technology Identity Assurance Level 2 (NIST IAL2), even if the applicant can appear in person https://pages.nist.gov/80C-63-3-Implementation-Rescurces/63A/ial2remote/. The institution must receive documentation directly from the entity confirming that the student's identity was verified under the NIST IAL2 standard and the date of the verification.
- 3) If an institution determines that an applicant is unable to appear in person, the applicant may:
- a) Provide the institution with a copy of an acceptable identification presented to a notary and acknowledged in a signed notary statement; or
- b) Appear on a video call with institutional personnel and present the acceptable identification to an institutionally authorized individual. The video call option will require the institution to maintain a copy (electronic or hardcopy) of the identification documentation that includes the date it was presented and the name of the authorized representative that reviewed and approved the documentation. This can be accomplished through a screenshot of the video call that has legible details of the acceptable identification.
- 4) For a confined or incarcerated individual (as defined in 34 CFR 600.2) enrolled in an eligible prison education program (see 34 CFR Subpart P), the Department will consider their identity to be verified if the individual's identity was verified by an authorized official at the correctional facility where the individual is confined or incarcerated. An institution must retain as documentation a copy of the acceptable identification or paper confirmation (if it is prohibited to make a copy of the individual's identification) that includes --
- a) The date the identification was presented or the date the verification took place,
- b) The name of the correctional facility official who confirmed the confined or incarcerated individual's identity; and
- c) The name of the institutionally authorized individual who performed the verification.

 1 This footnote is applicable whenever an income tax return, the related schedules, or transcript is mentioned in the above chart.

The copy of the 2024 income tax return must include the signature of the tax filer, or one of the filers of a joint income tax return, or the signed, stamped, typed, or printed name and address of the preparer of the income tax return and the preparer's Social Security number, Employer Identification Number, or Preparer Tax Identification

Number.

For a tax filer who filed an income tax return other than an IRS form, such as a foreign or Puerto Rican tax form, the institution must use the income information (converted to U.S. dollars) from the lines of that form that correspond most closely to the income information reported on a U.S. income tax return.

An individual who did not retain a copy of his or her 2024 tax account information, and for whom that information cannot be located by the IRS or other relevant tax authority, must submit to the institution—

- a. Copies of all IRS Form W-2s for each source of 2024 employment income or equivalent documents; or
- b. If the individual is self-employed or filed an income tax return with a government of a U.S. territory or commonwealth or a foreign government, a signed statement certifying the amount of AGT and income taxes paid for tax year 2024; and
- c. Documentation from relevant tax authorities other than the IRS that indicates the individual's 2024 tax account information cannot be located; and
- d. A signed statement that indicates that the individual did not retain a copy of his or her 2024 tax account information.

 2 An individual who is required to submit an IRS Form W-2 or an equivalent document but did not maintain a copy should request a duplicate from the employer who issued the original or from the government agency that issued the equivalent document. If the individual is unable to obtain a duplicate W-2 or an equivalent document in a timely manner, the institution may permit that individual to provide a signed statement, in accordance with 34 CFR 668.57(a)(6), that includes--

- a) The amount of income earned from work;
- b) The source of that income; and
- c) The reason why the IRS Form W-2, or an equivalent document, is not available in a timely manner.

³For an individual who was called up for active duty or for qualifying National Guard duty during a war or other military operation or national emergency, an institution must accept a statement from the individual certifying that he or she has not filed an income tax return or a request for a filing extension because of that service.

⁴If an individual is unable to obtain verification of non-filing from a relevant tax authority and, based upon the institution's determination, it has no reason to question the student's or family's good-faith effort to obtain the required documentation, the institution may accept a signed statement certifying that the individual attempted to obtain the verification of non-filing from the relevant tax authority and was unable to obtain the required documentation.

⁵An 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.

The individual FAFSA items that an applicant must verify are based upon the Verification Tracking Group to

which the applicant is assigned as outlined in the following chart.

Verification	Verification Tracking	FAFSA Information Required to be
Tracking Flag	_	Verified
V1	Standard Verification	Tax Filers
	Group	
		Adjusted Gross Income
		• Income Earned From Work
		• U.S. Income Tax Paid
		Untaxed Portions of IRA
		Distributions
		Untaxed Portions of Pensions
		• IRA Deductions and Payments
		Tax Exempt Interest Income
		Education Tax Credits
		Foreign Income Exempt from
		Federal Taxation
		Non-Tax Filers
		• Income Earned from Work
		Tax Filers and Non-Tax Filers
770		• Family Size
V2	Reserved	N/A
V3	Reserved Custom Verification	N/A
V4	Group	• Identity
V5	Aggregate Verification	Tax Filers
	Group	Adjusted Gross Income
		_
		• Income Earned From Work
		• U.S. Income Tax Paid
		Untaxed Portions of IRA Distributions
		• Untaxed Portions of Pensions
		• IRA Deductions and Payments
		• Tax Exempt Interest Income
		Education Tax Credits
		• Foreign Income Exempt from Federal Taxation
		Non-Tax Filers
		• Income Earned from Work
		Tax Filers and Non-Tax Filers
		• Family Size
		• Identity
V6	Reserved	N/A
• •	ECOUL VCG	14/17

Other Sources for Detailed Information

We provide a more detailed discussion on the verification process in the following resources that will be available on the Knowledge Center web page at https://fsapartners.ed.gov/knowledge-center:

- 2026–2027 Application and Verification Guide.
- 2026–2027 FAFSA Specifications Guide: Volume 6—ISIR Guide, Volume 7—Comment Codes.
- 2026–2027 COD Technical Reference.
- Program Integrity Information— Questions and Answers on Verification at https://www.ed.gov/laws-and-policy/ higher-education-laws-and-policy/ program-integrity-questions-andanswers-verification.

Accessible Format: On request to the

program contact person listed under FOR FURTHER INFORMATION CONTACT, individuals with disabilities can obtain this document in an accessible format. The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3 file, braille, large print, audiotape, or compact disc or other accessible format.

Electronic Access to This Document: The official version of this document is the document published in the Federal Register. You may access the official edition of the Federal Register and the Code of Federal Regulations at www.govinfo.gov. At this site you can view this document, as well as all other documents of this Department published in the Federal Register, in text or Portable Document Format (PDF). To use PDF, you must have Adobe Acrobat Reader, which is available free at the site.

You may also access documents of the Department published in the **Federal Register** by using the article search feature at *www.federalregister.gov*. Specifically, through the advanced search feature at this site, you can limit your search to documents published by the Department.

Program Authority: 20 U.S.C. 1070a, 1070b–1070b–4, 1087a–1087j, and 1087–51 through 1087–58.

David Barker,

Assistant Secretary for Postsecondary Education.

[FR Doc. 2025–21303 Filed 11–25–25; 8:45 am]

BILLING CODE 4000-01-P

DEPARTMENT OF EDUCATION

[Docket No.: ED-2025-SCC-0580]

Agency Information Collection Activities; Submission to the Office of Management and Budget for Review and Approval; Comment Request; Student Assistance General Provisions—Financial Assistance for Students With Intellectual Disabilities

AGENCY: Federal Student Aid (FSA), Department of Education (ED).

ACTION: Notice.

SUMMARY: In accordance with the Paperwork Reduction Act (PRA) of 1995, the Department is proposing a reinstatement without change of a previously approved information collection request (ICR).

DATES: Interested persons are invited to submit comments on or before December 26, 2025.

ADDRESSES: Written comments and recommendations for proposed information collection requests should be submitted within 30 days of publication of this notice. Click on this link www.reginfo.gov/public/do/ PRAMain to access the site. Find this information collection request (ICR) by selecting "Department of Education" under "Currently Under Review," then check the "Only Show ICR for Public Comment" checkbox. Reginfo.gov provides two links to view documents related to this information collection request. Information collection forms and instructions may be found by clicking on the "View Information Collection (IC) List" link. Supporting statements and other supporting documentation may be found by clicking on the "View Supporting Statement and Other Documents" link.

FOR FURTHER INFORMATION CONTACT: For specific questions related to collection activities, please contact Carolyn Rose, (202) 453–5967.

SUPPLEMENTARY INFORMATION: The Department is especially interested in public comment addressing the following issues: (1) is this collection necessary to the proper functions of the Department; (2) will this information be processed and used in a timely manner; (3) is the estimate of burden accurate; (4) how might the Department enhance the quality, utility, and clarity of the information to be collected; and (5) how might the Department minimize the burden of this collection on the respondents, including through the use of information technology. Please note that written comments received in response to this notice will be considered public records.

Title of Collection: Student Assistance General Provisions—Financial Assistance for Students with Intellectual Disabilities.

OMB Control Number: 1845–0099. Type of Review: Reinstatement without change of a previously approved ICR.

Respondents/Affected Public: Private Sector; State, Local, and Tribal Governments.

Total Estimated Number of Annual Responses: 712.

Total Estimated Number of Annual Burden Hours: 562.

Abstract: This request is for a reinstatement of the most recently assessed record keeping burden requirements contained in the regulations at 34 CFR 668.232 and 668.233, related to the administrative requirement of the financial assistance for students with intellectual disabilities program. The information collection requirements are necessary to determine the eligibility to receive program benefits and to prevent fraud and abuse of the program funds.

Brian Fu.

Program and Management Analyst, Office of Chief Data Officer, Office of Planning, Evaluation and Policy Development.

[FR Doc. 2025–21247 Filed 11–25–25; 8:45 am]

BILLING CODE 4000-01-P

DEPARTMENT OF EDUCATION

[Docket No.: ED-2025-SCC-0547]

Agency Information Collection Activities; Submission to the Office of Management and Budget for Review and Approval; Comment Request; Generic Clearance for Federal Student Aid Customer Satisfaction Surveys and Focus Groups Master Plan

AGENCY: Federal Student Aid (FSA), Department of Education (ED).

ACTION: Notice.

SUMMARY: In accordance with the Paperwork Reduction Act (PRA) of 1995, the Department is proposing a revision currently approved information collection request (ICR).

DATES: Interested persons are invited to submit comments on or before December 26, 2025.

ADDRESSES: Written comments and recommendations for proposed information collection requests should be submitted within 30 days of publication of this notice. Click on this link www.reginfo.gov/public/do/PRAMain to access the site. Find this information collection request (ICR) by selecting "Department of Education"