



**2025-2026 Explanation of IRS Non-Filing (Comment Code 284)**  
Office of Student Financial Aid | Florida Atlantic University **FORM:**  
**INFO23**

Submit this form online via [owlfiles.fau.edu](https://owlfiles.fau.edu)  
Need Help? Visit [fau.edu/finaid/contact](https://fau.edu/finaid/contact)

The student's parent's spouse or partner indicated that they did not file a U.S. tax return for a reason other than low income. The Office of Student Financial Aid must determine if this is correct. The parent's spouse or partner must fully complete this form. Do not leave any field blank. The Financial Aid Office may request additional information as needed.

**Dependent Student's Information:**

Student's Last Name \_\_\_\_\_ Student's First Name \_\_\_\_\_ Student's M.I. \_\_\_\_\_  
Student's Z Number \_\_\_\_\_ Student's Date of Birth \_\_\_\_\_ Student's Phone Number \_\_\_\_\_ Student's Email Address \_\_\_\_\_

**Parent's Spouse or Partner's Name:** \_\_\_\_\_

Did you, the **parent's spouse or partner**, earn income in 2023? ☐ **YES** ☐ **NO**

If **YES**, complete the table below to reflect your 2023 earnings.

| Employer or Other Income Source | Amount Earned or Received | W2 Provided? |
|---------------------------------|---------------------------|--------------|
|                                 |                           |              |
|                                 |                           |              |
|                                 |                           |              |

Did you, the **parent's spouse or partner**, file a tax return in any country in 2023? ☐ **YES** ☐ **NO**

If **YES**, attach a copy of your 2023 tax return. If **NO**, attach a copy of your 2023

"Wage and Income Transcript" (<https://www.fau.edu/finaid/other/fafsa-order-transcript/>) and explain why you did not file a 2023 tax return:

☐ Low income and not required to file.

☐ Did not file for other reasons. Explain below:

Each person signing below certifies that all of the information reported is complete and correct. The student and one parent whose information was reported on the FAFSA must sign and date. **WARNING:** If you purposely give false or misleading information, you may be fined, sent to prison, or both.

Student's Signature \_\_\_\_\_ Date \_\_\_\_\_

Parent's Spouse or Partner's Signature \_\_\_\_\_ Date \_\_\_\_\_

**Parent signature must be signed by hand ("wet"). Parent typed signature will not be accepted.**