24-25 C-Code Crosswalk & New Requirements

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Members of the Association recognize that one of the purposes of the Association is to provide training and informational services to its members through training conferences and periodic written material. While the Association shall utilize its best efforts to provide its members with the most current information available, there can be no assurances or warranty that its interpretation of any rule, regulation or statue will be in conformance with any present or future interpretation of such rule, regulation or statute by any appropriate governmental authority.

Accordingly, each member shall hold the Association harmless from any claims, damages, or liability resulting from such member's use of any information, data, or interpretations as provided to such members by the Association.

- Annual Process of Reviewing Changes
- C-Flags Review
- NSLDS Review
- What's New for 2024-2025?
- What's NOT New for 2024-2025?
- Process Updates
- Resources

Buckle up and enjoy the Ride

Annual Process To Follow

Review All Comment Codes During the Annual Readiness for Next Year

Make Necessary Adjustments

Update Policies and Procedures Manual As Needed

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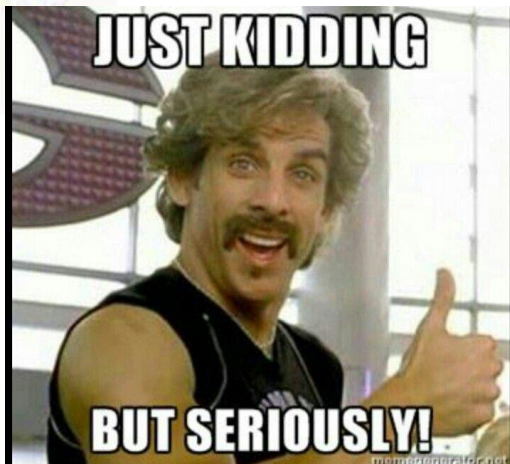
Annual Changes

[2024-25 FAFSA® Specifications Guide, Volume 7 – Comment Codes (ed.gov)](#)

2024–25

FAFSA® Specifications Guide

Volume 7 – Comment Codes

April 2024

**U.S. Department of Education's
Federal Student Aid**

C-Flags

- A C-Flag is set on a FAFSA record by the FAFSA Processing System

- A C-Flag is determined by a student's eligibility conditions

- Comments Codes that generate C-Flags are organized by different areas of concern

Eligibility Area of Concern	Comment Codes
DHS Primary Match	155, 288, 289, 326
DHS Secondary Match	293, 294
SSA Citizenship Status	018, 019, 020
Student SSN Match	063 ,064
VA Match Flag	158, 159, 160

Comment Codes Resulting From NSLDS

Comments	Related Codes
NSLDS MATCH	162, 163, 164, 165
Servicer and/or Loan Type	216, 217
Potential PELL Overpayment	221, 222, 223, 224, 225, 226
Potential FSEOG Overpayment	227, 228, 229, 230, 231, 232
Potential Perkins Loan Overpayment	233, 234, 235, 236, 237 ,238
Potential TEACH Grant Overpayment	239, 240 ,241, 242, 243, 244
Potential IASG Overpayment	245, 246, 247, 248, 249 ,250
Bankruptcy	252
Subsidized Loan Limits	253, 255, 256 ,258
NSLDS Post-Screening	260, 261
Unusual Enrollment History	276, 277

New For 2024-25

Comment Codes by FAFSA Contributors

Student Tax Information Comment Codes	Parent Tax Information Comment Codes	Parent's Spouse/Partner Tax Information Comment Codes	Student's Spouse/Partner Tax Information Comment Codes
• 030, 031, 032, 033, 034, 035, 036, 037, 038, 039, 040, 041, 042, 043, 044	• 060, 061, 062, 063, 064, 065, 066, 067, 068, 069, 070, 071, 072, 073, 074, 075, 076, 077, 078, 079, 080	• 089, 090, 091, 092, 093, 094, 095, 096, 097, 098, 099, 100	• 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131

Codes for Missing Tax Information – Needs to Be Resolved

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
030	Important income or tax information is missing from your form. Select "Make a Correction" to update your information.	Updated action needed	Student provided manual tax information AND Filed non-U.S. Tax Return = 1 (Yes) AND any of the following fields are blank: • Tax Return Filing Status • Income Earned from Work • Tax Exempt Interest Income • Untaxed Portions of IRA Distributions • Untaxed Portions of Pensions • Adjusted Gross Income • Income Tax Paid • Deductible Payments to IRA, Keogh, and other	No	9	Resolution Required. Provide answers for missing student tax information.

030 Student's

064 Parent's

089 Parent's Spouse/Partner

120 Student's Spouse/Partner

Codes for Missing Tax Information – Needs to Be Resolved

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
065	Important income or tax information about your parent is missing from your form. Your parent must log in to StudentAid.gov, select your FAFSA form from their Dashboard, and select "Make a Correction" to update their information.	Updated action needed	Parent provided manual tax information AND Filed 1040 or 1040NR = 1 (Yes) AND any of the following fields are blank: • Tax Return Filing Status • Income Earned from Work • Tax Exempt Interest Income • Untaxed Portions of IRA Distributions • Untaxed Portions of Pensions • Adjusted Gross Income • Income Tax Paid • Deductible Payments to IRA, Keogh, and other • Filed Schedule A, B, D, E, F, or H • Schedule C Amount • Education Credits	No	34	Resolution Required. Provide answers for missing parent tax information.

031 Student's

065 Parent's

090 Parent's Spouse/Partner

121 Student's Spouse/Partner

Codes for Missing Tax Information – Needs to Be Resolved

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
091	The amount of taxes that your parent spouse or partner reported is very high compared to their adjusted gross income. Your parent spouse or partner must log in to StudentAid.gov, select your FAFSA form from their Dashboard, and select "Make a Correction" if they need to update their information.	Updated comment text and action needed	Parent's spouse or partner provided manual tax entry is true AND, Income Tax Paid is greater than zero AND greater than OR equal to AGI	No	44	Resolution Required. Review and correct or confirm the income tax paid or adjusted gross income of the parent spouse or partner.
092	The amount of taxes that your parent spouse or partner reported is higher than normal compared to their adjusted gross income. Your parent spouse or partner must log in to StudentAid.gov, select your FAFSA form from their Dashboard, and select "Make a Correction" if they need to update their information.	Updated comment text and action needed	All the following are true: • Parent's spouse or partner provided manual tax entry • Income Tax Paid is greater than zero AND NOT equal to OR greater than adjusted gross income • Income Tax Paid is greater than OR equal to 40% of adjusted gross income	No	F	Resolution Required. Review and correct or confirm the income tax paid or adjusted gross income of the parent spouse or partner.

033 Student's
066 Parent's
091 Parent's Spouse/Partner
122 Student's Spouse/Partner

034 Student's
067 Parent's
092 Parent's Spouse/Partner
123 Student's Spouse/Partner

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Codes for Missing Tax Information – Needs to Be Resolved

124	Critical tax information for your spouse is missing from your form. Your spouse must log in to StudentAid.gov, select your FAFSA form from their Dashboard, and select "Make a Correction" to update their information.	Updated reason for comment	All of the following are true: • Student Spouse Manual Entry Required • Student Spouse is a contributor • Filed 1040 or 1040NR is blank	No	23	Resolution Required Provide the student's spouse's missing tax information.
125	Critical tax information for your spouse is missing from your form. Your spouse must log in to StudentAid.gov, select your FAFSA form from their Dashboard, and select "Make a Correction" to update their information.	Updated reason for comment	All of the following are true: • Student Spouse is a contributor • Filed 1040 or 1040NR = 2 (No) • Filed non-U.S. Tax Return is blank	No	23	Resolution Required Provide the student's spouse's missing tax information.

033 Student's
066 Parent's
091 Parent's Spouse/Partner
124 Student's Spouse/Partner

034 Student's
067 Parent's
092 Parent's Spouse/Partner
125 Student's Spouse/Partner

IRS Response Codes - Informational

The IRS provides a code for <u>each</u> contributor (student, spouse, parent, & parent partner) that appears on the student's ISIR.

This Is Information To Guide Any Next Steps

2024-25 FSA Handbook, AVG, Chapter 2

Code	Response
200	Useable FTI Data Retrieved Successfully
214	No Return On File
203, 206, 212	No Useable FTI Data Retrieved

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Consent Not Granted for FTI

STUDENT

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
044	You are not eligible for federal student aid because you did not provide consent and approval to retrieve and disclose your federal tax information. With your consent and approval, we can obtain tax return information automatically from the IRS. Select "Make a Correction" to provide your consent and approval.	Updated comment text and reason for comment	Student Consent and approval to Retrieve and Disclose FTI = 2 (Not Granted)	No	10	Resolution Required.

SPOUSE

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
131	You are not eligible for federal student aid because your spouse did not provide consent and approval to retrieve and disclose their federal tax information. With their consent and approval, we can obtain tax return information automatically from the IRS. Your spouse must log in to StudentAid.gov, select your FAFSA form from their Dashboard, and select "Make a Correction" to provide their consent and approval.	Updated reason for comment	Student Spouse Consent and approval to Retrieve and Disclose FTI = 2 (Not Granted)	No	25	Resolution Required.

PARENT

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
080	You are not eligible for federal student aid because your parent did not provide consent and approval to retrieve and disclose their federal tax information. With their consent and approval, we can obtain tax return information automatically from the IRS. Your parent must log in to StudentAid.gov, select your FAFSA form from their Dashboard, and select "Make a Correction" to provide their consent and approval.	Updated comment text and reason for comment	Parent Consent and approval to Retrieve and Disclose FTI = 2 (Not Granted)	No	36	Resolution Required.
100	You are not eligible for federal student aid because your parent spouse or partner did not provide consent and approval to retrieve and disclose their federal tax information. With their consent and approval, we can obtain tax return information automatically from the IRS. Your parent spouse or partner must log in to StudentAid.gov, select your FAFSA form from their Dashboard, and select "Make a Correction" to provide their consent and approval.	Updated comment text and reason for comment	Parent Spouse or Partner Consent and approval to Retrieve and Disclose FTI = 2 (Not Granted)	No	45	Resolution Required.

PARENT SPOUSE/ PARTNER

080 Parent
100 Parent's Spouse/Partner

Foreign Income

STUDENT

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
040	You reported receiving an exemption for foreign income. Your college's or career school's financial aid office may request additional documentation from you as they review this information before determining your eligibility for federal student aid.	Updated comment text and reason for comment	Foreign Earned Income Exclusion is greater than zero AND Max Pell Indicator is non-blank	Yes	None	Resolution Required. The FAA must review and confirm the total amount of the student's or parent's foreign earned income exclusion. If determined that—if added back into the AGI—the amount of exempted foreign income makes the student ineligible for a Maximum Pell Grant award, the FAA may choose to exercise professional judgment to adjust the AGI to include the exempted income.

SPOUSE

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
096	Your parent spouse or partner reported receiving an exemption for foreign income. Your college's or career school's financial aid office may request additional documentation from you as they review this information before determining your eligibility for federal student aid.	Updated comment text and reason for comment	Parent's spouse or partner Foreign Earned Income Exclusion is greater than zero AND Max Pell Indicator is non-blank	Yes	None	Resolution Required The FAA must review and confirm the total amount of the parent's foreign earned income exclusion. If determined that—if added back into the AGI—the amount of exempted foreign income makes the student ineligible for a Maximum Pell Grant award, the FAA may choose to exercise professional judgment to adjust the AGI to include the exempted income.

PARENT

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
076	Your parent reported receiving an exemption for foreign income. Your college's or career school's financial aid office may request additional documentation from you as they review this information before determining your eligibility for federal student aid.	Updated comment text and reason for comment	Foreign Earned Income Exclusion is greater than zero AND Max Pell Indicator is non-blank	Yes	None	Resolution Required. The FAA must review and confirm the total amount of the parent's foreign earned income exclusion. If determined that—if added back into the AGI—the amount of exempted foreign income makes the student ineligible for a Maximum Pell Grant award, the FAA may choose to exercise professional judgment to adjust the AGI to include the exempted income.

PARENT SPOUSE/ PARTNER

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
127	Your spouse reported receiving an exemption for foreign income. Your college's or career school's financial aid office may request additional documentation from you as they review this information before determining your eligibility for federal student aid.	Updated comment text and reason for comment	Foreign Earned Income Exclusion is non-blank and non-zero AND Max Pell Indicator is non-blank	Yes	None	Resolution Required. The FAA must review and confirm the total amount of the parent's foreign earned income exclusion. If determined that—if added back into the AGI—the amount of exempted foreign income makes the student ineligible for a Maximum Pell Grant award, the FAA may choose to exercise professional judgment to adjust the AGI to include the exempted income.

Foreign Income When Residing Outside US

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
303	The student's parent indicated that they reside in a foreign country but did not file any tax return due to not earning any income. The FAA has the authority to request certain financial documents from the student's parent(s) to verify the student's eligibility for federal student aid.	Updated comment text, reason for comment, and reject code	Parent Filed non-U.S. tax return = 6 (Did not and will not file any tax return – no earned income) AND State of Legal Residence is NOT PR, AS, GU, MP, VI, OR any of the 50 states	Yes	None	Resolution Required. Determine if the student/parent has foreign income but has not filed a foreign tax return for reasons other than being low income. For instructions on how to resolve foreign nonfilers who did not file a foreign tax return for reasons other than having low income, see the *Federal Student Aid Handbook, Application and Verification Guide.*

Unaccompanied Youth – Provisionally

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
325	You didn't report information about your parents because you indicated that you are an unaccompanied youth and homeless, or an unaccompanied youth at risk of homelessness. You need to follow up with your college's or career school's financial aid office before your eligibility for federal student aid can be determined. A financial aid administrator may request documentation of your status in order to complete their review of your FAFSA form.	Updated all columns	Dependency Model = Z (Provisionally Independent) AND Unaccompanied Homeless Youth, or is Unaccompanied, At Risk of Homelessness, and Self-Supporting = 1 (Yes) AND Other Circumstances: None of the above is non-blank	Yes	None	Resolution Required. The FAA must collect and consider documentation of the student's unaccompanied homeless youth status from one of the authorized entities to be adequate. In the absence of a determination made by an authorized entity, the FAA must make the determination on a case-by-case basis. For instructions on how to make a homeless youth determination, see the *Federal Student Aid Handbook, Application and Verification Guide.*

Acceptable Unaccompanied Youth Documentation

- Local agencies designated by the McKinney-Vento Homeless Assistance Act
- Director of a shelter, outreach program, homeless youth drop-in center, etc.
- Director of a Federal TRIO Program or GEAR Up Grant
- FAA at another institution who documented the student's circumstances in the same or prior award year

Provisional Independency

Provisional Independent Status

FAFSA Will not Reject If Missing Parent Information

ISIR will have a Provisional Independent Status To Be Reviewed By Institution

THE MORE THINGS CHANGE, THE MORE THEY STAY THE SAME.
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C-Flags & Comment Codes That Remain The Same

C-Flags

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
163	The National Student Loan Data System (NSLDS®) database indicates that you are in default on one or more federal student loans. You are not eligible to receive any federal student aid until you resolve your loan default(s).	Updated reason for comment and comment number reference in the action needed	NSLDS Match Status = 2 (Default)	Yes	None	Resolution Required. Comment 327 will be printed in conjunction with comment 163 and will include up to three agencies that are holding defaulted loans. Depending on the loan status, the student needs to contact GA, FLS, or EDR and make satisfactory arrangements to repay the loan. If the student has repaid the loan, obtain documentation that the loan identified as being in default is the loan that was paid off by the student. See the list of loan status codes and information on student eligibility in the *FAFSA Specifications Guide, Volume 4 – Record Layouts and Processing Codes.*
164	The National Student Loan Data System (NSLDS®) database indicates that you received one or more overpayments of federal student aid funds. You are required by law to repay any federal student aid funds to which you were not entitled. You are not eligible to receive additional federal student aid until you resolve your overpayment(s).	Updated reason for comment and action needed	NSLDS Match Status = 3 (Overpayment)	Yes	None	Resolution Required. Access NSLDS to obtain additional overpayment information. When there is an overpayment, comment 164 will be provided with an additional comment(s) based on the type of overpayment. Federal Supplemental Educational Opportunity Grant (FSEOG) Overpayment: 227 to 232. Pell Grant Overpayment: 221 to 226. Perkins Loan Overpayment: 233 to 238. Teacher Education Assistance for College and Higher Education (TEACH) Grant Overpayment: 239 to 244. Iraq and Afghanistan Service Grant Overpayment: 245 to 250. Lifetime Limit: 264 and 265

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C-Flags

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
263	The limit to the total amount of Federal Pell Grants that a student may receive is the equivalent of six school years. Based upon information reported to the National Student Loan Data System (NSLDS®) database by the schools you have attended, you have received Federal Pell Grants for the equivalent of between four and five years.	Updated comment text and reason for comment	NSLDS LEU Limit Indicator = H (High Pell percent) AND Pell Grant Eligibility Flag = Y (This transaction determined eligible for a Federal Pell Grant)	No	None	Resolution Required. Check NSLDS records to verify that the applicant is not exceeding lifetime eligibility.
264	The limit to the total amount of Federal Pell Grants that a student may receive is the equivalent of six school years. Based upon information reported to the National Student Loan Data System (NSLDS®) database by the schools you have attended, you have received a total amount of Federal Pell Grants that is close to the cumulative total you can receive. For this reason, your eligibility for more Federal Pell Grants may be limited.	Updated comment text and action needed	NSLDS LEU Limit Indicator = C (Close to or equal to limit) AND Pell Grant Eligibility Flag = Y (This transaction determined eligible for a Federal Pell Grant)	Yes	None	Resolution Required. Check NSLDS records to verify that the applicant is not exceeding lifetime eligibility.
265	The limit to the total amount of Federal Pell Grants that a student may receive is the equivalent of six school years. Based upon information reported to the National Student Loan Data System (NSLDS®) database by the schools you have attended, you may have received a total amount of Federal Pell Grants that equals or exceeds the allowable total.	Updated comment text	NSLDS LEU Limit Indicator = E (Met or Exceeded Pell limit) AND Pell Grant Eligibility Flag = Y (This transaction determined eligible for a Federal Pell Grant)	Yes	None	Resolution Required. Check NSLDS records to verify that the applicant is not exceeding lifetime eligibility.

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Reviewing of Comment Codes

Informative

Student Needs To Resolve

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
150	You may not be eligible for a Federal Pell Grant because you reported that you have a bachelor's degree or you are working on a degree beyond a bachelor's degree. Your college's or career school's financial aid office will determine what types of student aid you may be eligible to receive.	Updated comment text and reason for comment	Pell eligible SAI but a graduate student and Pursuing Teacher Certification = 1 (Yes)	No	None	No action needed.
005	We received a form with an incomplete student name. Provide your full name in your Account Settings, then visit your "Status Center Details" page to continue working on your application. You will also need to select "Make a Correction" to update your information on your FAFSA form.	Updated action needed	Warning, application is missing first name	No	None	Resolution Required. Review and correct or confirm the student's last name or first name. At minimum, a last name must be provided and is valid only if the student has only one name.
019	You changed your citizenship status but this has not been verified with the Social Security Administration. For this reason, you need to submit proof of citizenship to your college's or career school's financial aid office.	Updated comment text and reason for comment	Citizenship is corrected to 1 (U.S. Citizen) from (2 [Eligible noncitizen] OR 3 [Neither Citizen nor Eligible Noncitizen]) AND, Student SSA Citizenship Flag Results is **NOT** A (U.S. citizen) OR blank (Domestic Born U.S. Citizen)	Yes	None	Resolution Required. Determine why the student changed their citizenship status and resolve any conflicting information. Depending on the reason for the change, the student may need to provide U.S. citizenship or eligible non-citizenship documentation. For descriptions of U.S. citizenship and eligible non-citizenship documentation, see the *Federal Student Aid Handbook, Volume 1–Student Eligibility, Chapter 2– Citizenship*.

Reviewing of Comment Codes

FAA Must
Review and
Resolve

Comment Code	Comment Text	Notes	Reason for Comment	FPS C Flag	Reject Code	Action Needed
003	You didn't report information about your parents because you indicated that you have an unusual circumstance. You need to follow up with your college's or career school's financial aid office before your eligibility for federal student aid can be determined. A financial aid administrator may request documentation of your circumstance in order to complete their review of your FAFSA form.	Updated comment text, reason for comment, and action needed	Dependency Model = Z (Provisionally Independent) with an unusual circumstance	No	1	The FAA must review the student's unusual circumstances and, on a case-by-case basis, determine if a dependency override is warranted. For further instructions on performing a professional judgment, see the *Federal Student Aid Handbook, Application and Verification Guide.*

Process Updates

- System Setup

- Update Documentation

- Update System

- Update Codes that Halt Packaging

- Update Codes that Halt Disbursement

- Take Note of the Codes that are informational only

Resources

Draft 2024-2025 FAFSA Specifications Guide

GEN 23-11 FAFSA Simplification Act Changes for Implementation 2024-25

NASFAA Comment_codes_crosswalk.xlsx (live.com)

GEN 23-11 FAFSA Simplification Act Changes for Implementation 2023-24

NASFAA AskRegs: What Is a Best Practice For Handling Comment Codes That Do Not Require Resolution?

2024-2025 FSA Handbook AVG. Chapter 2

NASFAA AskRegs: Are Comment Codes 003 and 049 Treated Differently?

QUESTIONS?

THANK YOU FOR ATTENDING!