

**§ 1098h. Procedure and requirements for requesting tax return information from the Internal Revenue Service**

**(a) Notification and approval requirements**

**(1) Federal student financial aid**

In the case of any written or electronic application under section 1090 of this title by an individual for Federal student financial aid under a program authorized under subpart 1 of part A, part C, or part D, the Secretary, with respect to such individual and any parent or spouse whose financial information is required to be provided on such application, shall—

(A) notify such individuals that—

(i) if such individuals provide approval under subparagraph (B), the Secretary will have the authority to request that the Secretary of the Treasury disclose return information of such individuals to authorized persons (as defined in section 6103(l)(13) of title 26) for the relevant purposes described in such section; and

(ii) the failure to provide such approval for such disclosure will result in the Secretary being unable to calculate eligibility for such aid to such individual; and

(B) require, as a condition of eligibility for such aid, that such individuals affirmatively approve the disclosure described in subparagraph (A)(i).

**(2) Income-contingent and income-based repayment**

**(A) New applicants**

In the case of any written or electronic application by an individual for an income-contingent or income-based repayment plan for a loan under part D, the Secretary, with respect to such individual and any spouse of such individual, shall—

(i) provide to such individuals the notification described in paragraph (1)(A)(i);

(ii) require, as a condition of eligibility for such repayment plan, that such individuals—

(I) affirmatively approve the disclosure described in paragraph (1)(A)(i) and agree that such approval shall serve as an ongoing approval of such disclosure until the date on which the individual elects to opt out of such disclosure under section 1087e(e)(8) of this title or the equivalent procedures established under section 1098e(c)(2)(B) of this title, as applicable; or

(II) provide such information as the Secretary may require to confirm the eligibility of such individual for such repayment plan.

**(B) Recertifications**

With respect to the first written or electronic recertification (after December 19, 2019) of an individual's income or family size for purposes of an income-contingent or income-based repayment plan (entered into before December 19, 2019) for a loan under part D, the Secretary, with respect to such individual and any spouse of such individual, shall meet the requirements of clauses (i)

and (ii) of subparagraph (A) with respect to such recertification.

**(3) Total and permanent disability**

In the case of any written or electronic application by an individual for a discharge of a loan under this subchapter based on total and permanent disability (within the meaning of section 1087(a) of this title) that requires income monitoring, the Secretary shall—

(A) provide to such individual the notification described in paragraph (1)(A)(i); and

(B) require, as a condition of eligibility for such discharge, that such individual—

(i) affirmatively approve the disclosure described in paragraph (1)(A)(i) and agree that such approval shall serve as an ongoing approval of such disclosure until the earlier of—

(I) the date on which the individual elects to opt out of such disclosure under section 1087(a)(3)(A) of this title; or

(II) the first day on which such loan may no longer be reinstated; or

(ii) provide such information as the Secretary may require to confirm the eligibility of such individual for such discharge.

**(b) Limit on authority**

The Secretary shall only have authority to request that the Secretary of the Treasury disclose return information under section 6103(l)(13) of title 26 with respect to an individual if the Secretary of Education has obtained approval under subsection (a) for such disclosure.

(Pub. L. 89-329, title IV, § 494, as added Pub. L. 116-91, § 6(a), Dec. 19, 2019, 133 Stat. 1194.)

**PART G-1—HIGHER EDUCATION RELIEF OPPORTUNITIES FOR STUDENTS**

**CODIFICATION**

This part, comprised of Pub. L. 108-76, was formerly classified to part F-1 of this subchapter and was redesignated as part G-1 to correspond with the redesignation of part F as G. Prior to that, Pub. L. 108-76 was set out as a note under section 1070 of this title.

**§ 1098aa. Short title; findings; reference**

**(a) Short title**

This part may be cited as the ‘‘Higher Education Relief Opportunities for Students Act of 2003’’.

**(b) Findings**

The Congress finds the following:

(1) There is no more important cause than that of our nation's defense.

(2) The United States will protect the freedom and secure the safety of its citizens.

(3) The United States military is the finest in the world and its personnel are determined to lead the world in pursuit of peace.

(4) Hundreds of thousands of Army, Air Force, Marine Corps, Navy, and Coast Guard reservists and members of the National Guard have been called to active duty or active service.

(5) The men and women of the United States military put their lives on hold, leave their