

# 2025-26 TUITION ASSISTANCE PROGRAM APPLICATION FOR INCARCERATED STUDENTS (TAP-IS) INSTRUCTIONS

THE TAP APPLICATION FOR INCARCERATED STUDENTS IS ONLY TO BE COMPLETED ON BEHALF OF STUDENTS WHO HAVE BEEN ACCEPTED INTO A COLLEGE EDUCATION PROGRAM.

## KEY TIPS:

- 2025-26 TAP AWARDS ARE BASED ON 2023 INCOME. ALL INFORMATION REGARDING THE APPLICANT'S 2023 INCOME SHOULD BE ENTERED AS IT APPEARS ON THE APPLICANT'S 2023 FEDERAL OR NYS TAX RETURN.
- APPLICANTS WILL BE ASKED TO PROVIDE CERTAIN PARENTAL OR SPOUSAL INFORMATION TO VERIFY RESPONSES UNLESS THE APPLICANT INDICATES THAT (A) THEY ARE UNABLE TO PROVIDE SUCH PARENTAL OR SPOUSAL INFORMATION OR (B) THEIR FAMILY IS DISSOLVED OR NO LONGER RESPONSIBLE FOR THE APPLICANT'S CARE.
- WHEN FILLING IN DATES, INCLUDE TWO DIGITS FOR THE MONTH AND TWO DIGITS FOR THE DAY BY ADDING ZEROES WHERE NECESSARY, AND USE ALL FOUR DIGITS FOR YEARS.
- ALL REFERENCES TO PARENTS INCLUDE NATURAL PARENTS, STEPPARENTS, AND ADOPTIVE PARENTS ONLY. DO NOT INCLUDE GUARDIANS, GRANDPARENTS, OR OTHER RELATIVES THE APPLICANT MAY LIVE WITH.
- ERRORS OR OMISSIONS IN REPORTING INFORMATION MAY DELAY PAYMENT OF ANY AWARD TO WHICH YOU ARE ENTITLED.



## SECTION A: APPLICANT INFORMATION

This section is used to capture the applicant's demographic information, including the applicant's date of birth, SSN or TIN, and college/college student ID. This section will also identify the applicant's state of residence and citizenship status. Please note that an applicant must have been a resident of NYS immediately prior to incarceration to be eligible for TAP.

**A.1 FIRST NAME.** Enter applicant's legal first name.

**A.2 MIDDLE INITIAL (OPTIONAL).** Enter applicant's middle initial (optional).

**A.3 LAST NAME.** Enter applicant's legal last name.

**A.4 DATE OF BIRTH.** Enter the month (01 to 12), day (01 to 31), and full year (e.g., 1975) of the applicant's date of birth.

**A.5 NAME OF APPLICANT'S CORRECTIONAL FACILITY.** The name and address of the applicant's correctional facility will be used in lieu of the applicant's home address and may be used to provide aggregate information on the utilization of the program.

**A.6 NAME OF COLLEGE IN WHICH THE APPLICANT IS/WILL BE ENROLLED.** Enter the name of the college in which the applicant has been accepted.

**A.7 STUDENT ID.** Enter the Student ID issued by the school in which the applicant is enrolled/enrolling. HESC will use the Student ID for purposes of eligibility processing, certification processing and tracking remaining payment eligibility for the State awards.

**A.8 CITIZENSHIP OR IMMIGRATION STATUS (SELECT ONLY ONE).**

APPLICANTS (A) WHO ARE U.S. CITIZENS, PERMANENT RESIDENT ALIENS, OR PAROLED REFUGEES AND (B) HAVING THEIR PERMANENT HOME OUTSIDE OF NEW YORK STATE AND (C) HAVING EITHER ATTENDED A NYS HIGH SCHOOL FOR TWO YEARS AND GRADUATED FROM A NYS HIGH SCHOOL OR RECEIVED A NEW YORK STATE HIGH SCHOOL EQUIVALENCY DIPLOMA MUST COMPLETE THE [DREAM ACT QUESTIONNAIRE](#) TO DETERMINE THEIR ELIGIBILITY TO APPLY FOR TAP

Box 1: **US CITIZEN.** An individual born in any of the 50 U.S. states, the District of Columbia, or any inhabited territory (except American Samoa), or a naturalized citizen whose permanent home is in NYS.

Box 2: **PERMANENT RESIDENT ALIEN:** U.S. permanent resident with an Alien Registration Receipt Card (I-551); or (2) a conditional permanent resident (I-551C) whose permanent home is NYS.

Box 3: **PAROLED REFUGEE**: Eligible non-citizen with an Arrival-Departure Record (I-94) from the U.S. Citizenship and Immigration Services showing any one of the following designations: "Refugee," "Asylum Granted," "Indefinite Parole," or "Humanitarian Parole" whose permanent home is NYS.

Box 4: **T-VISA**: A temporary immigration benefit that enables certain victims of a severe form of trafficking to remain in the United States.

Box 5: **U-VISA**: Set aside for victims of certain crimes who have suffered mental or physical abuse and are helpful to law enforcement or government officials in the investigation or prosecution of criminal activity.

Box 6: **TEMPORARY PROTECTED STATUS (TPS)**: Allows a foreign national to remain in the U.S. if, during the time they were in the U.S., something catastrophic happened in their country of origin preventing their safe return—for example, war, famine, natural disaster, or epidemic.

Box 7: **DEFERRED ACTION FOR CHILDHOOD ARRIVALS (DACA)**: Allows certain people who came to the U.S. as children and meet several guidelines to receive deferred action to defer removal against an individual for a certain period of time.

Box 8: **WITHOUT LAWFUL IMMIGRATION STATUS**: living in the U.S. unlawfully either because lawful status never existed or has ended (including those with DACA status).

**(A) IF APPLICANT IS A U.S. CITIZEN, PERMANENT RESIDENT ALIEN, OR PAROLED REFUGEE**, continue to question 9. All other statuses require action by HESC to determine DREAM Act eligibility.

**(B) IF APPLICANT HAS A T-VISA, U-VISA, TEMPORARY PROTECTED STATUS, OR HAS DACA STATUS**, applicant must have (i) attended a NYS high school for 2 or more years, graduated from a NYS high school, and be applying within 5 years of receiving their NYS high school diploma, OR (ii) received a NYS high school equivalency diploma and be applying within 5 years of receiving their NYS high school equivalency diploma. To determine applicant's eligibility under the NYS DREAM Act, information regarding the applicant's high school or high school equivalency status and documentation of the applicant's immigration status must be entered into the [DREAM Act Questionnaire](#) and emailed to **TAP-IS@hesc.ny.gov**.

**(C) IF APPLICANT IS WITHOUT LAWFUL IMMIGRATION STATUS**, applicant must have (i) attended a NYS high school for 2 or more years, graduated from a NYS high school, and be applying within 5 years of receiving their NYS high school diploma, OR (ii) received a NYS high school equivalency diploma and be applying within 5 years of receiving their NYS high school equivalency diploma. To determine applicant's eligibility under the NYS DREAM Act, information regarding the applicant's high school or high school equivalency status must be entered into the [DREAM Act Questionnaire](#) and emailed to [TAP-IS@hesc.ny.gov](mailto:TAP-IS@hesc.ny.gov).



RESIDENCY: ELIGIBILITY FOR NEW YORK STATE GRANTS AND SCHOLARSHIPS IS LIMITED TO RESIDENTS OF NEW YORK STATE. FOR PURPOSES OF THIS PROGRAM, A RESIDENT IS A PERSON WHO HAD ESTABLISHED DOMICILE IN NEW YORK STATE IMMEDIATELY PRIOR TO THEIR INCARCERATION.

NOTE:

IF THE APPLICANT IS APPROVED UNDER THE NYS DREAM ACT AND DEEMED ELIGIBLE TO APPLY FOR THE TAP-IS PROGRAM, THE NEW YORK STATE RESIDENCY REQUIREMENT WILL BE WAIVED. SUCH APPLICANTS WILL NOT BE REQUIRED TO ANSWER RESIDENCY QUESTIONS 9, 9(a) OR 9(b). CONTINUE TO QUESTION 10.

IF THE APPLICANT IS DEEMED INELIGIBLE TO APPLY UNDER THE DREAM ACT, THE APPLICANT MUST SIGN SECTION H, AND THE SCHOOL REPRESENTATIVE MUST SIGN SECTION J, AND THE COPY OF THE SIGNED APPLICATION WILL BE EMAILED TO [TAP-IS@HESC.NY.GOV](mailto:TAP-IS@HESC.NY.GOV). THE SCHOOL REPRESENTATIVE WILL NOT ENTER ANY INFORMATION INTO THE ONLINE APPLICATION FOR AN INELIGIBLE APPLICANT.

**A.9 ON 9/1/2024, WAS THE APPLICANT INCARCERATED?** *If “yes,” go to question 9(a) to establish where the applicant resided prior to their incarceration. If “no,” go to question 9(b) to determine where the applicant resided.*

**A.9.a IN WHAT STATE DID THE APPLICANT RESIDE BEFORE THEY WERE INCARCERATED?**

- NEW YORK STATE:** If the applicant lived in NYS, the applicant is deemed a resident. Continue to question 10.
- A STATE OTHER THAN NEW YORK STATE:** If the applicant lived in a state other than NYS immediately before they were incarcerated, the applicant is not deemed to be a resident and is ineligible to participate in the NYS Tuition Assistance Program. The applicant must sign Section H, and the school representative must sign Section J and email a copy of the signed application (with Section A completed) to [TAP-IS@hesc.ny.gov](mailto:TAP-IS@hesc.ny.gov). Please **do not** enter information about non-NYS residents into the online application.

*Note: The New York State residency requirement may be waived for military personnel on full-time active duty who are stationed in New York State, their spouses, and their dependents. Documentation confirming active-duty status and duty station will be required.*



**A.9.b IN WHAT STATE DID THE APPLICANT RESIDE FROM 9/1/2024 TO THE DATE THEY WERE INCARCERATED?**

- NEW YORK STATE:** If the applicant lived in NYS, the applicant is deemed a resident. Continue to question 10.
- A STATE OTHER THAN NEW YORK STATE:** If the applicant lived in a state other than NYS from 9/2/2024 to the date they were incarcerated, the applicant is not deemed to be a resident and is ineligible to participate in the NYS Tuition Assistance Program. The applicant must sign Section H, and the school representative must sign Section J and email a copy of the signed application (with Section A completed) to TAP-IS@hesc.ny.gov. Please **do not** enter information about non-NYS residents into the online application.

*Note: The New York State residency requirement may be waived for military personnel on full-time active duty who are stationed in New York State, their spouses, and their dependents. Documentation confirming active-duty status and duty station will be required.*

**A.10 HAS THE APPLICANT EVER BEEN ISSUED AN SSN OR TIN?** The applicant’s SSN/TIN will be used for income verification purposes. Applicants who have not been issued an SSN/TIN and who are eligible under the NYS DREAM Act will self-report their total household income in Section F below.

**A.11 ENTER THE APPLICANT’S SSN/TIN.** The applicant’s SSN/TIN will be used for income verification.

**SECTION B: FINANCIAL DEPENDENCY AND AWARD SCHEDULE**

THE APPLICANT’S FINANCIAL DEPENDENCY STATUS WILL AFFECT THEIR MAXIMUM AND MINIMUM TAP AWARD AND HOW MUCH INCOME THEY CAN EARN. AN APPLICANT WILL BE PLACED ON ONE OF THREE AWARD SCHEDULES: 1. AN APPLICANT WHO IS FINANCIALLY DEPENDENT ON A PARENT, A FOSTER YOUTH OR WHO HAS DEPENDENT CHILDREN CAN HAVE HOUSEHOLD NET TAXABLE INCOME OF UP TO \$125,000 AND EARN A \$1000 TO \$5,665 TAP AWARD; 2. A MARRIED APPLICANT WITH NO FINANCIALLY DEPENDENT CHILDREN CAN HAVE HOUSEHOLD NET TAXABLE INCOME OF UP TO \$60,000 AND EARN A \$1000 TO \$3,525 TAP AWARD; 3. A SINGLE APPLICANT WITH NO FINANCIALLY DEPENDENT CHILDREN CAN HAVE A HOUSEHOLD NET TAXABLE INCOME UP TO \$30,000 AND EARN A \$1000 TO \$3,525 TAP AWARD.

**Box 1 FOSTER YOUTH, WARD OF THE COURT, ORPHAN AT OR AFTER AGE 13.** Applicants who were foster youth, a ward of the court, or orphans on or after age 13 are placed on the highest award schedule. If you check “YES” in Box 1, go to SECTION C.



Box 2 **MILITARY SERVICE**. Applicants who were honorably discharged from full-time active military service are deemed to be financially independent and will be placed on (i) the highest award schedule if they have dependent children, (ii) the married schedule if married with no dependent children, or (iii) the single schedule if single with no dependent children. If you check “YES” in Box 2, go to Box 2A.

Box 2A **DD-214**. Applicants who were honorably discharged from full-time active military service will need to upload a copy of their DD-214. Check “YES” if the applicant is able to provide the FAO/Educational Representative with a copy of the DD-214. Check “NO” if the applicant is unable to provide the FAO/Educational Representative with a copy of their DD-214. Go to Box 6.

Box 3 **CLAIMED AS A DEPENDENT ON A PARENT’S TAX RETURN**. Applicants who were claimed as a dependent on either the parent’s 2024 or 2025 tax return are deemed to be financially dependent. *For the online application, you will enter YES if the applicant was claimed as a dependent on a parent’s tax return in either tax year 2024 or 2025; otherwise, enter NO on the online application.* If you check “YES” in Box 3, go to SECTION C.

Box 4 **LIVED WITH A PARENT, STEPPARENT, OR ADOPTIVE PARENT FOR MORE THAN 6 WEEKS**. Applicants who lived with a parent, stepparent, or adoptive parent for more than 6 weeks in either calendar year 2024 or 2025 are deemed to be financially dependent. *For the online application, you would enter YES if the applicant lived with a parent for more than 6 weeks in either tax year 2024 or 2025; otherwise, enter “NO” on the online application.* If you check “YES” in Box 4, go to SECTION C.

Box 5 **RECEIVED MORE THAN \$750 FROM A PARENT, STEPPARENT, OR ADOPTIVE PARENT**. Applicants who received more than \$750 from a parent, stepparent, or adoptive parent in either calendar year 2024 or 2025 are deemed to be financially dependent. *For the online application, you will enter YES if the applicant received more than \$750 from a parent in either tax year 2024 or 2025; otherwise, enter “NO” on the online application.* If you check “YES” in Box 5, go to SECTION C.

Box 6 **ONE OR MORE DEPENDENT CHILDREN AS OF 12/31/2024**. Applicants who have one or more dependent children are placed on the highest award schedule. If you check “YES,” go to SECTION C; otherwise, go to Box 7.

#### WHO CAN AN APPLICANT CLAIM AS A DEPENDENT CHILD?

- I. A child who is:
  - younger than the applicant, and
  - either younger than 19 years old or a "student" younger than 24 years old as of 12/31/2024, or
  - Totally and permanently disabled, regardless of their age.



- II. The qualifying dependent child must have lived with the applicant for more than half of 2024.
  - III. The applicant must have provided more than half of the child's financial support for the year.
  - IV. The child did not file a tax return/joint return for 2023 except to claim a refund of taxes withheld.
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**Box 7 IS APPLICANT 22 YEARS OF AGE OR OVER.** Applicants who are 22 years of age or older on June 30, 2025, are deemed to be financially independent and will be placed on (i) the highest award schedule if they have dependent children, (ii) the married schedule if married with no dependent children, or (iii) the single schedule if single with no dependent children.

**Box 8 MARITAL STATUS OF THE APPLICANT AS OF 12/31/2024.** Applicants who were married on December 31, 2024, are deemed to be financially independent and will be placed on (i) the highest award schedule if they have dependent children or (ii) the married schedule if married with no dependent children.

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**APPLICANTS WHO ARE UNDER 22 YEARS OF AGE, SINGLE WITH NO DEPENDENT CHILDREN, AND NOT DEPENDENT ON THEIR PARENTS MAY BE CONSIDERED TO BE FINANCIALLY INDEPENDENT IF THEY MEET ONE OF THE BELOW FAMILY CIRCUMSTANCES.**

**Box 9 BOTH PARENTS WERE TOTALLY AND PERMANENTLY DISABLED AS OF 12/31/2024.** Applicants for whom both parents were totally and permanently disabled as of 12/31/2024 are deemed to be financially independent. If you checked "YES," go to SECTION C; otherwise, go to Box 10.

**Box 10 BOTH PARENTS WERE DECLARED INCOMPETENT AS OF 12/31/2024.** Applicants for whom both parents were declared incompetent as of 12/31/2024 are deemed to be financially independent. If you checked "YES," go to SECTION C; otherwise, go to Box 11.

**Box 11 MY FAMILY IS DISSOLVED/PARENTS ARE NO LONGER RESPONSIBLE FOR APPLICANT'S CARE AS OF 12/31/2024.** Applicants whose families were dissolved or whose parents were no longer responsible for their care as of 12/31/2024 are deemed to be financially independent. If you checked "YES," go to SECTION C; otherwise, go to Box 12. *For purposes of the online application, questions regarding the applicant's parents will not appear if "YES" is selected for box 11.*

**Box 12 I WAS RECEIVING PUBLIC ASSISTANCE AS OF 12/31/2024.** Applicants who were receiving public assistance as of 12/31/2024 are deemed to be financially independent. Go to SECTION C.



## SECTION C: APPLICANT/SPOUSE INCOME

FOR THE 2025-2026 ACADEMIC YEAR, TAP IS BASED ON THE APPLICANT'S 2023 NEW YORK STATE HOUSEHOLD NET TAXABLE INCOME PLUS ANY STATE, LOCAL, OR FEDERAL GOVERNMENT PENSION INCOME, PLUS ANY PENSION AND ANNUITY INCOME FOR THE 2023 TAX YEAR. IF THE APPLICANT'S HOUSEHOLD RECEIVED INCOME FROM A PENSION AND/OR IRA DISTRIBUTIONS, ADDITIONAL DOCUMENTATION MAY BE REQUIRED TO BE SUBMITTED.

**C.1 APPLICANT/SPOUSE TAX FILING STATUS.** Enter the applicant's 2023 tax filing status from the choices of: (i) Single - Unmarried; (ii) Single - Separated/Divorced but not remarried; (iii) Head of Household (i.e., the applicant is a single person caring for qualifying dependents); (iv) married filing jointly with a spouse; (v) married filing separately from a spouse; (vi) a widow or widower; or (vii) wasn't required to file a tax return in 2023.

IF THE APPLICANT OR THE APPLICANT'S SPOUSE DID NOT FILE A TAX RETURN BUT WERE REQUIRED TO DO SO, CHECK 'I WAS NOT REQUIRED TO FILE A RETURN FOR THE 2023 TAX YEAR'.

**C.2 STATE IN WHICH THE 2023 TAX RETURN WAS FILED.** Enter in C.2, the applicant's 2023 tax filing state from the choices of (i) New York State; (ii) A state other than New York State; (iii) I was not required to file a return for that tax year.

**C.3 THE APPLICANT IS UNABLE TO PROVIDE SPOUSE INFORMATION.** Spousal refusal is when the non-applicant spouse refuses to provide income information or authorizes approval for income verification by the NYS Department of Taxation and Finance. If the applicant's spouse refuses to provide income information or authorize approval for income verification, check the box in C.3. If Box C.3 is checked, skip C.4 through C.7 and go to C.8. *For purposes of the online application, additional questions regarding the spouse will not appear if box C.3 is checked.*

**C.4 STATE IN WHICH THE 2023 TAX RETURN WAS FILED** If the applicant was married on December 31, 2023, enter in C.4, their spouse's 2023 tax filing state from the choices of: (i) New York State; (ii) A state other than New York State; (iii) Spouse was not required to file a return for that tax year.

**C.5 WAS THE APPLICANT'S SPOUSE EVER ISSUED AN SSN/TIN?** The spouse's SSN/TIN will be used for income verification purposes only.





**C.6 ENTER THE SPOUSE'S SSN/TIN.** If the spouse was issued an SSN/TIN, enter the SSN/TIN in C.6. If the spouse's SSN/TIN is not available, please enter 000000000 (9 zeros). *Similarly, for purposes of the online application, please enter 000000000 (9 zeros), if the form requires to enter the spouse's SSN/TIN.*

**C.7.a SPOUSE'S FIRST NAME.** Enter the first name of the applicant's spouse as it appeared on the 2023 income tax return.

**C.7.b SPOUSE'S LAST NAME.** Enter the last name of the applicant's spouse as it appeared on the 2023 income tax return.

**C.8 DID THE APPLICANT OR APPLICANT'S SPOUSE RECEIVE PENSION INCOME?** If the applicant or the applicant's spouse is retired and received a payout of any pension income in 2023, check "YES." Otherwise, check "NO".

## SECTION D: PARENT'S INCOME

**WHO MUST COMPLETE THIS SECTION:** SECTION D MUST BE COMPLETED IF THE APPLICANT WAS CLAIMED AS A DEPENDENT ON A PARENT'S 2023 TAX RETURN; IF THE APPLICANT RECEIVED MORE THAN \$750 FROM A PARENT(S) IN 2023; OR IF THE APPLICANT LIVED WITH A PARENT FOR MORE THAN 6 WEEKS IN 2023 **AND** THE APPLICANT WAS UNDER 22 YEARS OF AGE ON JUNE 30, 2025.

**D.1 APPLICANT IS UNABLE TO PROVIDE PARENT(S) INFORMATION.** Parental refusal is when the non-applicant parent(s) refuses to provide income information or authorize approval for income verification by the NYS Department of Taxation and Finance. If the applicant's parent(s) refuses to provide income information or authorize approval for income verification, check the box in D.1 and go to Section F (if applicant is a qualified Dreamer without an SSN/TIN) or Section G (if a U.S. Citizen, permanent resident alien, paroled refugee, or a qualified Dreamer with an SSN/TIN); otherwise, go to D.2. *For purposes of the online application, additional questions regarding the parent(s) will not appear if box D.1 is checked.*

**PARENTAL INCOME:** IF THE APPLICANT LIVED WITH A FRIEND, RELATIVE, FOSTER PARENT, OR LEGAL GUARDIAN WHO WAS NOT THEIR PARENT, STEPPARENT, OR ADOPTIVE PARENT, DO NOT REPORT THAT PERSON'S INCOME—EVEN IF THAT PERSON CLAIMED THE APPLICANT AS A TAX DEPENDENT.

**D.2 PARENT'S TAX FILING STATUS.** Enter in D.2 the 2023 tax filing status of the applicant's **parent(s)** from the choices of: (i) Single - Unmarried; (ii) Single - Separated/Divorced but not remarried; (iii) Head



of Household (i.e., the parent is a single person caring for qualifying dependents); (iv) married filing jointly with a spouse; (v) married filing separately from a spouse; (vi) a widow or widower; or (vii) was not required to file a tax return in 2023.

IF THE APPLICANT’S PARENT(S) DID NOT FILE A TAX RETURN IN 2023 BUT WERE REQUIRED TO DO SO, CHECK ‘WAS NOT REQUIRED TO FILE A RETURN FOR THE 2023 TAX YEAR’.

**D.3 STATE IN WHICH THE PARENT’S 2023 TAX RETURN WAS FILED.** Enter in D.3, the state in which the applicant’s **parent(s)** filed their 2023 tax return, from the choices of (i) New York State; (ii) A state other than New York State; (iii) Not required to file a return for that tax year.

**D.4 CHILD SUPPORT PAYMENTS RECEIVED.** If the custodial parent received child support payments on behalf of the **applicant**, enter the amount received in 2023 from the applicant’s non-custodial parent.

**D.5 DID THE APPLICANT’S PARENT(S) RECEIVE PENSION INCOME?** If the applicant or the applicant’s spouse is retired and received a payout of any pension income in 2023, check “YES.” Otherwise, check “NO”.

## SECTION E: PARENT’S INFORMATION

**WHO MUST COMPLETE THIS SECTION:** SECTION E MUST BE COMPLETED IF THE APPLICANT WAS CLAIMED AS A DEPENDENT ON A PARENT’S 2023 TAX RETURN; IF THE APPLICANT RECEIVED MORE THAN \$750 FROM A PARENT IN 2023; OR IF THE APPLICANT LIVED WITH A PARENT FOR MORE THAN 6 WEEKS IN 2023 **AND** THE APPLICANT WAS UNDER 22 YEARS OF AGE ON JUNE 30, 2025.

**E.1 WAS PARENT 1 EVER ISSUED AN SSN/TIN.** Parent 1’s SSN/TIN will be used for income verification purposes only.

**E.2 ENTER THE PARENT’S SSN/TIN.** If Parent 1 was issued an SSN/TIN, enter the SSN/TIN in Box E.2.

**E.3.a PARENT 1’S FIRST NAME.** Enter the first name of Parent 1 as it appeared on the 2023 income tax return.

**E.3.b PARENT 1’S LAST NAME.** Enter the last name of Parent 1 as it appeared on the 2023 income tax return.

**E.4 WAS PARENT 2 EVER ISSUED AN SSN/TIN.** Parent 2’s SSN/TIN will be used for income verification purposes only.

**E.5 ENTER THE PARENT’S SSN/TIN.** If Parent 2 was issued an SSN/TIN, enter the SSN/TIN in Box E.5.



**E.6.a PARENT 2'S FIRST NAME.** Enter the first name of Parent 2 as it appeared on the 2023 income tax return.

**E.6.b PARENT 2'S LAST NAME.** Enter the last name of Parent 2 as it appeared on the 2023 income tax return.

## SECTION F: TOTAL HOUSEHOLD INCOME

**WHO MUST COMPLETE THIS SECTION:** ALL APPLICANTS MUST SELF-REPORT THEIR TOTAL HOUSEHOLD INCOME. THE APPLICANT'S HOUSEHOLD CONSISTS OF (A) THE APPLICANT (IF A FINANCIALLY INDEPENDENT STUDENT), OR (B) THE APPLICANT AND THEIR SPOUSE (IF MARRIED), OR (C) THE APPLICANT AND THEIR PARENTS/STEPARENTS/ADOPTIVE PARENTS WITH WHOM THE APPLICANT RESIDED DURING THE 2023 TAX YEAR. HOUSEHOLD INCOME SHOULD INCLUDE ANY PENSION INCOME AND/OR CHILD SUPPORT PAYMENTS RECEIVED.

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**F.1 ENTER THE APPLICANT'S HOUSEHOLD INCOME.** Enter the total household income for the applicant for the 2023 tax year.

## SECTION G: OTHER FAMILY MEMBERS ATTENDING COLLEGE FULL-TIME

### WHO CAN AN APPLICANT INCLUDE AS A FAMILY MEMBER ATTENDING COLLEGE FULL-TIME?

- I. The applicant's:
  - Children
  - Parents (Applicant's parents/ Stepparents/ Adoptive parents)
  - Siblings
  - Spouse

*(If married, applicant can only include spouse and dependent children)*
- II. The qualifying family member must be:
  - Matriculated
  - Enrolled for at least 12 credits per semester
  - Enrolled for any one term during the 2025-25 academic year at an eligible postsecondary institution.

**G.1 ENTER THE OTHER FAMILY MEMBER'S LAST NAME, FIRST NAME, SSN/TIN AND RELATIONSHIP:** Report all family members who are full-time matriculated college students and will attend a college or postsecondary school for at least one term of the 2026-2026 academic year. Do not include yourself. Eligible family members can be a:



1. CHILD (STEP)
2. PARENT/ADOPTIVE PARENT/STEPPARENT
3. SIBLING (STEP)
4. SPOUSE

#### SECTION H: AFFIRMATION & CONSENT - APPLICANT

The applicant must sign the application in Section H. By signing this application, the applicant is authorizing the New York State Department of Taxation and Finance to verify income reported on the application and income that the applicant may report in subsequent years to continue receiving financial aid payments. The applicant also acknowledges that any information included in this application is transferred into the HESC or its agent's system by the Financial Aid Officer/School Representative of the college to which the applicant has been admitted and shall have the same effect as if it is directly reported by the applicant.

#### SECTION I: AFFIRMATION & CONSENT: PARENT/S AND SPOUSE

If the applicant is married, their spouse must also sign the application. If the applicant is financially dependent on their parent(s), the parent(s) must sign the affirmation, whether or not they had 2023 income, except in the following cases in which the family is legally dissolved or the applicant's spouse or parent(s) refuse to provide their information.

THIS SECTION WILL REMAIN BLANK IF THE APPLICANT'S SPOUSE OR PARENT(S) REFUSE TO PROVIDE INFORMATION IN SUPPORT OF THE APPLICANT'S TAP APPLICATION.

#### SECTION J: AFFIRMATION: SCHOOL FINANCIAL AID OFFICER/EDUCATION REPRESENTATIVE

The Financial Aid Officer (FAO) or Educational Representative (ER) must provide their signature, email address, and phone number.

#### INSTRUCTIONS FOR FINANCIAL AID OFFICERS/ EDUCATIONAL REPRESENTATIVES TO COMPLETE THE TAP-IS ONLINE APPLICATION ADMINISTERED BY ISTS (INTERNATIONAL SCHOLARSHIPS & TUITION SERVICES)

- In order for the application to be processed, the FAO or EDUCATIONAL REPRESENTATIVE must enter the information from the completed paper application into the ISTS online application.
- The link to the online application is available on the [HESC Financial Aid Professional](#) Page.
- Online TAP-IS application also can be accessed at [nyshesc.applyists.net](https://nyshesc.applyists.net).



- The first time the FAO logs in to the application, they will be asked to create/ register for an FAO ISTS account.
- The HESC Financial Professional Page will also provide [Instructions to the FAO](#) on how to register for the ISTS online account and start/create a new TAP-IS online application.
- Once the online application is completed and ready to submit, FAO must upload the completed paper application as mandatory supporting documentation to the online application.