

- The spouse has died.
- He is mentally incapacitated.
- He is residing in a country other than the United States and can't be contacted by normal means.
- He can't be located because the student does not have and cannot get his contact information.

## DOCUMENTATION

The documentation you will need for verification varies according to the item verified, as explained in this section. The Department encourages students and parents to use the IRS Data Retrieval Tool (DRT) to import data from their tax return and not change it. It is the fastest, easiest, and most secure method of meeting verification requirements. Also, this chapter includes suggested text developed by the Department, which you can use to create an institutional verification document if you choose and to verify non-tax items, such as household size and number in college. The text is also available on the IFAP website at <https://ifap.ed.gov>.

If you use a verification document, be sure that it is signed, that all required sections are completed, and that any relevant tax or alternative documents are attached. Copies are acceptable, and unless specifically noted in this chapter, a signature on a copy is as valid as an original signature (i.e., a handwritten or “wet” signature). In the limited circumstances when a tax return copy is acceptable, if it is unsigned the filer (or at least one of the filers of a joint return) must sign it or the tax preparer must provide his name and SSN, EIN, or PTIN.

The chart below shows the tax form line numbers for the most commonly reported items. This chart is a reference only; it is not a list of all the items the school must check on a tax return.

### AGI, taxes paid, and other tax data

As already noted, the importation of IRS tax data via the DRT is the best way to document that information. Students and parents do this either when initially filling out the FAFSA on the Web (FOTW or [fafsa.gov](http://fafsa.gov)) application

### Acceptable documentation

The documentation required for verifying 2018–2019 application data is given in the *Federal Register* published on May 5, 2017. See also [DCL GEN-17-05](#) for guidance about verifiable information for 2018–2019.

### AGI and income tax documentation

34 CFR 668.57(a)

### Tax transcript matrix

See the [June 6, 2018, announcement](#) for a chart of the FAFSA and ISIR tax items used for verification and their corresponding line items from the various IRS tax returns and the tax transcript.

### DRT items

The following items are imported from IRS forms 1040, 1040A, and 1040EZ to a student's FAFSA via the DRT:

- Type of tax return filed
- Filing status
- Adjusted gross income
- Taxes paid
- Income earned from work
- Exemptions

In addition, the following are also imported from the 1040 and 1040A forms but not the 1040EZ:

- Education credits
- IRA deductions
- Tax-exempt interest income
- Untaxed IRA distributions
- Untaxed pensions

Line items from the 2016 tax return			
	1040	1040A	1040EZ
<b>AGI</b>	37	21	4
<b>Income Tax Paid</b>	56 minus 46	28 minus 36	10
<b>Deductible IRA/SEP</b>	28 plus 32	17	
<b>Tax-exempt Interest Income</b>	8b	8b	
<b>Untaxed Portions of IRAs and Pensions (excluding rollovers)</b>	15a minus 15b and 16a minus 16b	11a minus 11b and 12a minus 12b	