

“Per computer” amounts

The tax return transcript may show a per computer amount for some tax data that is different from what the filer reported to the IRS. The per computer amount should be used because it corrects mathematic errors and is more accurate than what appears on the original return or was transferred via the DRT. This guidance still holds, but because the DRT reports per computer values for AGI, income tax paid, and education tax credits, there should not be many discrepancies between DRT data and the transcript. Also, if a transcript indicates “recomputed <tax return item> per computer,” that amount may be ignored for verification.

Other IRS transcripts

Schools may accept for verification any IRS tax transcript that includes all of the necessary information: adjusted gross income, U.S. income tax paid, untaxed IRA distributions, untaxed pensions, education credits, IRA deductions and tax-exempt interest. Because the record of account transcript and the Return Transcript for Taxpayer (RTFTP) include all of the above information, either may be used for verification. The Information Returns Processing Transcript Request—Wages (IRPTR-W) only provides wage information and therefore can only be used in lieu of a W-2 form.

Verification selection and PJ

Once the Department selects a FAFSA for verification, every subsequent transaction for that award year, even one resulting from PJ, will indicate that the student is selected for verification.

If a FAFSA that is not selected for verification is later corrected, that can result in the application being selected. However, when PJ is used (and coded correctly) to adjust an application that is not selected for verification, the CPS prevents the subsequent transaction from being selected for verification.

- **Filers of amended returns.** Students or parents who file an amended return (IRS Form 1040X) can, beginning with the 2018–2019 year, use the IRS DRT, though the ISIR will show an IRS Request Flag value of 07 (see page 15). Because the tax return transcript does not reflect changes to the original return by the filer or the IRS, it is by itself not sufficient. **So when you know that an amended return was filed, you must submit any changes to a nondollar item and any changes to a single monetary item of \$25 or more.** To complete verification you will need a signed copy of the 1040X form that was filed as well as either

- IRS DRT information on an ISIR record with all the information from the original tax return or
- an IRS tax return transcript (which does not have to be signed) or any other IRS transcript that includes all the income and tax information required to be verified.

Note that there may be rare cases when a student, spouse, or parent did not file a 1040X with the IRS but whose tax and income information was amended by the IRS. In such a case a school may accept one of the items mentioned above plus documentation showing the IRS’s change(s).

- **Victims of identity theft** who cannot get a return transcript or use the DRT submit a Tax Return DataBase View (TRDBV) transcript as well as a signed and dated statement indicating that they were victims of tax-related identity theft and that the IRS is aware of it. They do this by calling the IRS’s Identity Protection Specialized Unit (IPSU) at 800-908-4490. After the IPSU authenticates the tax filer’s identity, she can ask the IRS to mail her the TRDBV transcript, which is an alternate paper transcript that will look different than a regular transcript but that is official and can be used for verification. Unless you doubt its authenticity, you don’t need to get an IRS signature or stamp or any other validation. See [DCL GEN-14-05](#) for a sample TRDBV transcript. Those who cannot obtain a TRDBV transcript may instead submit another official IRS transcript or equivalent IRS document if it includes all of the income and tax information required to be verified.

- **Students eligible for an automatic zero EFC.** A dependent student in this category who is placed in Verification Tracking Group V1 or V5 must verify his parents’ AGI if they were tax filers and their income earned from work if they were non-tax filers. He must also verify high school completion status and identity and sign a statement of educational purpose if in group V5. An independent student must verify
 1. his and, if applicable, his spouse’s AGI if they were tax filers;
 2. their income earned from work if they were non-tax filers;
 3. his high school completion status and identity and sign a statement of educational purpose if in group V5; and
 4. the number of household members to determine if the student has any dependents other than a spouse.

All students eligible for an auto zero EFC who are placed in Verification Tracking Group V4 must verify high school completion status and identity and sign a statement of educational purpose.