

2023-2024 VERIFICATION OF 2021 INCOME INFORMATION FOR INDIVIDUALS WITH UNUSUAL CIRCUMSTANCES

INDIVIDUALS GRANTED A FILING EXTENSION BY THE IRS

An individual who is required to file a 2021 IRS income tax return and has been granted a filing extension by the IRS, must provide:

- A Verification of Non-Filing Letter provided by the IRS dated on or after October 1, 2022;
- A copy of the IRS's approval of an extension beyond the automatic six-month extension for tax year 2021, e.g. IRS Form 2350; **and**
- A copy of IRS Form W-2 for each source of employment income received for tax year 2021 and, if self-employed, a signed statement certifying the amount of the individual's Adjusted Gross Income (AGI) and the U.S. income tax paid for tax year 2021.

INDIVIDUALS WHO FILED AN AMENDED IRS INCOME TAX RETURN

An individual who filed an amended IRS income tax return for tax year 2021 must provide:

- **A 2021 IRS Tax Return Transcript** (that will only include information from the original tax return and does not have to be signed), or any other IRS tax transcript(s) that includes all of the income and tax information required to be verified ; and
- A signed copy of the 2021 IRS Form 1040X, "Amended U.S. Individual Income Tax Return," that was filed with the IRS.

INDIVIDUALS WHO WERE VICTIMS OF IRS TAX-RELATED IDENTITY THEFT

An individual who was the victim of IRS tax-related identity theft must provide:

- A Tax Return DataBase View (TRDBV) transcript obtained from the IRS, or any other IRS tax transcript(s) that includes all of the income and tax information required to be verified; and
- A statement signed and dated by the tax filer indicating that he or she was a victim of IRS tax-related identity theft and that the IRS is aware of the tax-related identity theft.

INDIVIDUALS WHO FILED NON-IRS INCOME TAX RETURNS

An individual who filed or will file a 2021 income tax return with the relevant taxing authority of a U.S. territory, commonwealth, or with a foreign central government must provide:

- A transcript that was obtained at no cost from the relevant taxing authority of a U.S. territory (Guam, American Samoa, the U.S. Virgin Islands) or commonwealth (Puerto Rico and the Northern Mariana Islands), or a foreign central government, that includes all of the tax filer's income and tax information required to be verified for tax year 2021; or
- If a transcript can not be obtained at no cost from the relevant taxing authority, a signed copy of the 2021 income tax return(s).