Verification of 2024 Income Information for Individuals with Unusual Circumstances

Individuals Granted a Filing Extension by the IRS

If an individual is required to file a **2024 IRS income tax return** and has been granted a filing extension by the IRS, provide the following documents:

1. A copy of an unexpired IRS approval of an extension beyond the automatic six-month extension if the individual requested an additional tax filing extension for the tax year;
2. A copy of the IRS Verification of Nonfiling Letter, or confirmation of nonfiling status from another relevant taxing authority, dated on or after **October 1, 2025**;
3. A copy of a W-2 or equivalent document for each source of employment income received for the 2024 tax year; **and**
4. If self-employed, a signed statement certifying the amount of the individual's Adjusted Gross Income (AGI) and U.S. income tax paid for the 2024 tax year.

Individuals Who Filed an Amended IRS Income Tax Return

If an individual filed an amended IRS income tax return for the **2024 tax year**, provide the following:

1. A signed copy of IRS Form 1040-X that was filed with the IRS; **and either of the following:**
2. A signed or unsigned IRS Tax Return Transcript containing information from the original tax return filed with the IRS or another IRS tax transcript containing all income and tax information from the original tax return that is subject to verification; **or**
3. A signed copy of the tax return (with applicable schedules) that was filed with the IRS or other relevant tax authority; **or**
4. Unchanged IRS Direct Data Exchange (DDX) information on the FAFSA Submission Summary, if applicable, since it reflects data from the original tax return.

Individuals Who Were Victims of IRS Identity Theft

A victim of IRS identity theft who is unable to obtain a **2024 IRS Tax Return Transcript** must contact the IRS at **1-800-829-1040**. Upon authentication of the tax filer's identity, the IRS will provide a printout of the tax filer's IRS income tax return information.

The following must be provided:

1. A Tax Return DataBase View (TRDBV) transcript obtained from the IRS; **and**
2. A signed and dated statement from the tax filer indicating that they were a victim of IRS tax-related identity theft and that the IRS has been made aware of the issue.

Individuals Who Filed Non-IRS Income Tax Returns

An individual who filed or will file a **2024 income tax return** with Puerto Rico, another U.S. territory (such as Guam, American Samoa, the U.S. Virgin Islands, or the Northern Mariana Islands), or a foreign country, must provide one of the following:

- A signed or unsigned tax transcript from the applicable taxing authority; **or**
- A signed copy of the income tax return (with applicable schedules) or other official tax document filed with the foreign or territorial taxing authority.

Individuals Who Are Confined or Incarcerated

If an individual whose income information is required for verification is confined or incarcerated and is unable to obtain the requested tax documentation, the individual must provide:

1. A signed statement explaining their current incarceration or confinement status;
2. Copies of any available income documentation for the 2024 tax year, including W-2 forms, wage statements, or other records of earnings;
3. Documentation from the correctional facility or institution confirming the individual's confinement status, if requested by the Financial Aid Office; and
4. Any additional documentation deemed necessary by the Financial Aid Office to verify income and tax filing status.

If tax return information cannot be obtained due to incarceration, the Financial Aid Office may accept alternative documentation on a case-by-case basis in accordance with federal student aid regulations.

Immigrants and Tax Filing Status

Immigrants are not automatically exempt from filing U.S. taxes or from financial aid verification requirements. For federal tax purposes, the IRS is generally concerned with whether an individual is a **resident alien** or **nonresident alien** for tax purposes, rather than whether the individual is a legal or undocumented immigrant.

Resident Aliens

A resident alien generally includes an individual who:

- Is a lawful permanent resident (green card holder); **or**
- Meets the IRS Substantial Presence Test based on the number of days physically present in the United States.

Resident aliens are generally subject to the same federal income tax rules as U.S. citizens and are typically required to report worldwide income to the IRS.

If you were considered a resident alien during the 2024 tax year, you may be required to file a U.S. federal income tax return and must provide any documentation requested for verification purposes.

Nonresident Aliens

A nonresident alien is an individual who does not meet the IRS requirements for resident alien status.

Nonresident aliens generally:

- Report only certain income earned from U.S. sources;
- May file different federal tax forms than U.S. citizens or resident aliens; and
- May have different filing requirements based on income type, immigration status, and applicable tax treaties.

If you were a nonresident alien during the 2024 tax year, you may be required to submit documentation from the IRS, a foreign taxing authority, or other acceptable records to verify income earned during the year.

Individuals Who Did Not File a U.S. Tax Return

If you did not file a U.S. federal income tax return for 2024, you must provide:

1. A signed statement explaining why a U.S. tax return was not required;
2. Documentation of all income earned during 2024, whether earned inside or outside the United States;
3. Copies of wage statements, employer certifications, foreign tax records, or other income documentation; and
4. If applicable, a tax transcript or signed tax return filed with a foreign taxing authority.

Recent Immigrants and Foreign Income

Individuals who immigrated to the United States during or after the 2024 tax year may have earned income in another country before arriving in the United States. These individuals must report and document all income required by federal student aid regulations, including foreign income when applicable.

The Financial Aid Office may request:

- Foreign tax returns or tax transcripts;
- Currency conversion documentation;
- Wage statements from foreign employers; or
- Additional documentation needed to verify income and tax filing status.

Important Reminder

Being an immigrant, refugee, asylee, permanent resident, visa holder, or undocumented individual does **not** automatically exempt a person from tax filing requirements or financial aid verification. Tax filing obligations depend on an individual's tax residency status, income, and other IRS filing requirements. The Financial Aid Office will review each situation individually and may request additional documentation to resolve conflicting information or verify reported income.

If you have questions regarding your tax filing status, please contact the IRS or a qualified tax professional. If you need assistance with financial aid verification requirements, contact the Financial Aid Office for guidance.

Special Circumstances

If you are unable to obtain the requested tax documentation due to incarceration, immigration status changes, foreign residency, natural disasters, identity theft, or other unusual circumstances, please contact the Financial Aid Office. We will work with you to determine acceptable alternative documentation and ensure your financial aid eligibility can be reviewed appropriately.