Verification of 2020 Income Information for Individuals with Unusual Circumstances

Individuals Granted a Filing Extension by the IRS

If an individual is required to file a 2020 IRS income tax return and has been granted a filing extension by the IRS, provide the following documents:

- 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;
- 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, 2019 for 2020-21 verification, on or after October 1, 2020 for 2021-22 verification, or on or after October 1, 2021 for 2022-23 verification (note exception below);
- A copy of a W-2 or equivalent document for each source of employment income received for the tax year; and
- If self-employed, a signed statement certifying the amount of the individual’s AGI and U.S. income tax paid for the tax year.

Individuals Who Filed an Amended IRS Income Tax Return

If an individual filed an amended IRS income tax return for the tax year 2020, provide the following:

- The signed copy of IRS Form 1040-X that was filed with the IRS; and either of the following
  - A signed or unsigned IRS Tax Return Transcript containing information from the original tax return filed with the IRS or any other IRS tax transcript containing all income and tax information from the original tax return that is subject to verification; or
  - A signed copy of the tax return (with applicable schedules) that was filed with the IRS or other relevant tax authority; or
  - Unchanged IRS DRT data on the ISIR since it is data from the original tax return.

Individuals Who Were Victims of IRS Identity Theft

A victim of IRS identity theft who is not able to obtain a 2020 IRS Tax Return Transcript or use the IRS DRT, must contact the IRS at 1-800-829-0922 OR 1-800-829-1040. Upon authentication of the tax filer’s identity, the IRS will provide, by U.S. Postal Service, a printout of the tax filer’s 2020 IRS income tax return information. The following must be provided:

- A Tax Return DataBase View (TRDBV) transcript obtained from the IRS; and
- A statement signed and dated by the tax filer indicating that they were victims of IRS tax-related identity theft and that the IRS has been made aware of the tax-related identity theft.
Individuals Who Filed Non-IRS Income Tax Returns

- An individual who filed or will file a 2020 income tax return with Puerto Rico, another U.S. territory (e.g., Guam, American Samoa, the U.S. Virgin Islands, the Northern Marianas Islands), or with a foreign country, must provide a signed or unsigned tax transcript from the foreign country or a signed copy of a tax return or similar document (with applicable schedules) filed with the foreign taxing authority.