

## 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.