

## **Verification of 2019 Income Information for Individuals with Unusual Circumstances**

### **Individuals Granted a Filing Extension by the IRS**

An individual who is required to file a 2019 IRS income tax return and has been granted a filing extension by the IRS, must provide all of the following:

- 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, 2020;
- A copy of IRS Form W-2 for each source of employment income received for tax year 2019 **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 2019.

Note: An individual granted a filing extension beyond the automatic six-month extension may be required to submit tax information using the IRS Data Retrieval Tool, by obtaining a transcript from the IRS or submitting a copy of the income tax return and the applicable schedules that were filed with the IRS that lists 2018 tax account information.

### **Individuals Who Filed an Amended IRS Income Tax Return**

An individual who filed an amended IRS income tax return for tax year 2019 must provide a signed copy of the 2019 IRS Form 1040X "Amended U.S. Individual Income Tax Return," that was filed with the IRS or documentation from the IRS that include the change(s) made by the IRS, in addition to one of the following:

- A **2019 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; or
- A signed copy of the 2019 IRS Form 1040 and the applicable schedules that were 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 if unable to obtain a TRDBV, an equivalent document provided by the IRS or a copy of the signed 2018 income tax return and applicable schedules the individual filed with the IRS; **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**

- A tax filer who filed an income tax return with a tax authority other than the IRS may provide a signed copy of his or her income tax return that was filed with the relevant tax authority. However, if we question the accuracy of the information on the signed copy of the income tax return, the tax filer must provide us with a copy of the tax account information issued by the relevant tax authority before verification can be completed.