

## 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 U.S. Income Tax Return and has been granted an additional filing extension by the IRS beyond the automatic six-month extension for the tax year 2021 must provide:

- A copy of the IRS's approval of an extension beyond the automatic six-month extension period for tax year 2021;
- Verification of Non-filing (VNF) Letter (confirmation that the tax return has not yet been filed) from the IRS dated on or after October 1, 2022 or a signed statement clarifying that the individual attempted to obtain the VNF from the IRS and was unable to obtain the required documentation;
- A copy of IRS Form W-2 for each source of employment income received or an equivalent document for the 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 the tax year 2021.

Note: An individual granted a filing extension beyond the automatic six-month extension period may be required to submit tax information, once taxes are filed, using the IRS Data Retrieval Tool, by obtaining a transcript from the IRS, or by submitting a signed copy of the 2021 income tax return and schedules that were filed with the IRS.

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

An individual who filed an amended U.S. Income Tax Return for the tax year 2021 must provide a signed copy of the 2021 IRS Form 1040X, "Amended U.S. Individual Income Tax Return," that was filed with the IRS or documentation from the IRS that includes the change(s) made by the IRS, in addition to one of the following:

- IRS Data Retrieval Tool information reflecting the original tax return;
- 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 income and tax information required to be verified; or
- A signed copy of the original 2021 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 (irs.gov), or if unable to obtain a TRDBV, an equivalent document provided by the IRS or a copy of the signed 2021 U.S. 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.

## Verification of 2021 Income Information for Individuals with Unusual Circumstances Continued

### Individuals Who Filed Non-IRS Income Tax Returns

- A tax filer who filed an income tax return with a tax authority in Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands, may provide a signed copy of their 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, additional information may be required before verification can be completed.
- A tax filer who filed an income tax return with the tax authority for American Samoa must provide a copy of their tax account information.
- A tax filer who filed an income tax return with tax authorities not mentioned above, i.e a foreign tax authority, and who indicates that they are unable to obtain the tax account information free of charge, must provide documentation that the tax authority charges a fee to obtain that information, along with a signed copy of their income tax return that was filed with the relevant tax authority.