

Unusual Tax Circumstance (Instructions)

Instructions on Obtaining a Letter of Non-Filing

To obtain a "Verification of Non-filing Letter" you can go to www.irs.gov and click on "Get My Tax Record" and then click on "Get Transcript ONLINE" , or you can call 1-800-908-9946. If the IRS has no record of any 2016 tax return being filed under your Social Security Number, then instead of a tax transcript, you will receive a letter confirming your non-filing.

A Letter of Non-Filing must accompany this worksheet if this is the option that you select. A written statement, submission of W2's, or simply checking the non-filing option will not be enough to clear verification

2018-2019 Verification of Unusual Tax Circumstances

Last First Middle SSN

The relationship to the student is:

- Self Spouse Parent

(PLEASE CHECK ONE AND FOLLOW ALL INSTRUCTIONS)

I was granted a 2016 Filing extension by the IRS

Please provide:

- A copy of the IRS’s approval of an extension beyond the six-month extension with confirmation from the IRS or other relevant tax authority of non-filing; **and**
- A copy of the IRS Form 4868 (“Application for Automatic Extension of Time to File a U.S. Individual Income Tax Return”) that was filed with the IRS for tax year 2016; **and**
- A copy of IRS form W-2 for each source of employment income received for tax year 2016 and, if self-employed, a signed statement certifying the amount of the individual’s AGI and the U.S. Income Tax paid for tax year 2016

I was called up to active duty or for qualifying National Guard duty during a war or other military operation or national emergency. I certify that I have not filed an income tax return or a request for a filing extension because of that service.

I was required to file an amended IRS income tax return for tax year 2016

Please provide:

- A **2016 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 acceptable IRS alternative, such as a Return Transcript for Taxpayer (RTFTP)**and**
- A signed copy of the 2016 IRS Form 1040X (“Amended U.S. Individual Income Tax Return”) that was filed with the IRS

I was a victim of IRS Identity Theft and have been unable to obtain a 2016 IRS Tax Return Transcript or use the IRS DRT.

- **Please Contact the IRS at 1-800-908-4490. Upon authentication of your identity the IRS will provide, by US Postal service, a printout of your 2016 IRS income tax return information. (The Tax Return DataBase View (TRDBV) transcript). Please submit a copy of this to the VFAO; AND**
- **Submit a statement signed/dated statement indicating that you were a victim of IRS tax-related identity theft and that the IRS has been made aware of the tax-related identity theft.**

I filed, or will file, a 2016 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

Please provide an English translation of the following:

- A transcript that was obtained at no cost from the relevant taxing authority of a U.S. territory or commonwealth, or a foreign central government, that includes all of the tax filer’s income and tax information required to be verified for the tax year 2016
- If, and only if, a transcript cannot be obtained at no cost from the relevant taxing authority, a signed copy of the 2016 income tax return(s) and documentation that the tax authority charges a fee to obtain that information
- A tax filer who filed an income tax return with the tax authority for American Samoa must provide a copy of his or her tax account information.

CERTIFICATION AND SIGNATURE

The person signing below certifies that all of the Information reported is complete and correct.

WARNING: If you purposely give false or misleading information you may be fined, be sentenced to jail, or both.

(Signature of individual listed at top of page)

Date (Required MM/DD/YYYY)