



## 2023-2024 Verification of Income Unusual Circumstances

### Individuals Granted a Filing Extension by the IRS

If an individual is required to file a 2021 IRS income tax return and has been granted a filing extension by the IRS, provide the following documents:

- A copy of IRS Form 4868, “Application for Automatic Extension of Time to File U.S. Individual Income Tax Return,” that was filed with the IRS for tax year 2021;
- A copy of the IRS’s approval of an extension beyond the automatic six-month extension if the individual requested an additional extension of the filing time for tax year 2021; and
- A copy of IRS Form W-2 for each source of employment income received for 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 tax year 2021.

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

If an individual filed an amended IRS income tax return for tax year 2021, provide both of the following:

- A signed copy of the original 2087 IRS income tax return that was filed with the IRS or a **2021 IRS Tax Return Transcript** or any IRS tax transcript that includes all the income and tax information required to be verified; and
- A signed copy of the 2021 IRS Form 1040X, “Amended U.S. Individual Income Tax Return,” that was filed with the IRS.

### Individuals Who Were Victims of IRS Identity Theft

- A victim of IRS identity theft who is not able to obtain a **2021 IRS Tax Return Transcript** or use the IRS DRT must contact the IRS at 1-800-908-4490. Upon authentication of the tax filer’s identity, the IRS will provide, by U.S. Postal Service, a printout of the tax filer’s 2021 IRS income tax return information.

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

- An individual filed or will file a 2021 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 copy of that 2021 income tax return(s).

If you have any questions, please contact the Financial Aid Office at (479)394-7622, ext. 1420, 1421, 1424