



2022-2023 Verification of Income 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 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 2020;
- 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 2020; and
- A copy of IRS Form W-2 for each source of employment income received for tax year 2020 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 2020.

Individuals Who Filed an Amended IRS Income Tax Return

If an individual filed an amended IRS income tax return for tax year 2020, provide both of the following:

- A signed copy of the original 2087 IRS income tax return that was filed with the IRS or a **2020 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 2020 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 **2020 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 2020 IRS income tax return information.

Individuals Who Filed Non-IRS Income Tax Returns

- An individual 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 copy of that 2020 income tax return(s).

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