

2023-2024 Individuals with 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 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 of 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

If an individual was the victim of IRS tax-related identity theft must provide:

- A Tax Return Database View (TRDBV) transcript obtained from the IRS, or any other IRS tax transcript(s) That includes all of the income and tax information required to be verified; 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 Return

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); or
- A transcript obtained from a government 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 tax year 2021.