

## 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](http://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 2018 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*

2020-2021 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 2018 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 2018; **and**
  - A copy of IRS form W-2 for each source of employment income received for tax year 2018 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 2018

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 2018  
**Please provide:**
- A **2018 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 a Return Transcript for Taxpayer (RTFTP) **and**
  - A signed copy of the 2018 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 2018 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 2018 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 2018 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 tax filer who filed an income tax return with Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico and the U.S. Virgin Islands may provide a signed copy of his or her 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, the tax filer must provide us with a copy of the tax account information issued by the relevant tax authority 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 his or her 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 he or she is 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 his or her income tax return that was filed with the relevant tax authority.

**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)