



# Rockingham

COMMUNITY COLLEGE

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## # 45 Verification of 2018 Income Information for Individuals with Unusual Circumstances

### Individuals Granted a Filing Extension by the IRS

An individual who is required to file a 2018 IRS income tax return and has been granted a filing extension by the IRS, must provide:

- 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 2018.
- A copy of the IRS's approval of an extension beyond the automatic six-month extension beyond the automatic six-month extension for tax year 2018;
- Verification of Non-filing Letter (confirmation that the tax return has not yet been filed) from the IRS or other relevant tax authority dated on or after October 1, 2019. This can be obtained by completing IRS Form 4506-T and checking box 7. **Note:** A Verification of Non-filing Letter is not an indication that an individual was not required to file a return, just that one has not been filed.
- 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 Adjusted Gross Income (AGI) and the U.S. income tax paid for tax year 2018.

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

An individual who filed an amended IRS income tax return for tax year 2018, must 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; **and**
- A signed copy of the 2018 IRS Form 1040X, "Amended U.S. Individual Income Tax Return," that was filed with the IRS.

### Individuals Who Were Victims of IRS Tax-Related Identity Theft

An individual who 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 Returns

An individual who filed or will file a 2018 income tax return with the relevant taxing authority of a U. S territory, commonwealth, or with a foreign central government must provide:

- 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 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.