

Individual's Name: \_\_\_\_\_ Student's EOU ID: 910-\_\_\_\_\_

**Please check all line items applicable to the individual with unusual circumstances named above and follow those instructions.**  
**Attach this page and all relevant documents required on this form to the student's verification worksheet.**

All submitted documents become part of your official record and therefore cannot be returned. Documents that become part of your Educational Record are protected for privacy under federal law (FERPA).

**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 beyond the automatic six-month extension for the tax year 2018, must provide **[all three of the following]**:

- A copy of the IRS's approval of an extension beyond the automatic six-month extension for tax year 2018 (e.g. IRS Form 2350);
- A copy of IRS Form W-2 for each source of employment income received or an equivalent document 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; **and**
- Verification of Non-filing Letter (VNF) (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.
  - o If you are unable to obtain a VNF, please sign below to certify that you attempted to obtain the VNF from the IRS or other tax authority and were unable to obtain the required documentation, that you have not filed a tax return for the tax year, and that you have provided the sources and amounts from each source of income earned from work during the tax year.

Unable to obtain VNF \_\_\_\_\_

Individual's Signature

Date

Note: An individual granted a filing extension beyond the automatic six-month extension may be required to submit tax information using the IRS Data Retrieval Tool, by obtaining a transcript from the IRS, or by submitting a copy of the income tax return and the applicable schedules that were filed with the IRS that lists 2018 tax account information.

**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), any other IRS tax transcript(s) that includes all of the income and tax information required to be verified, a **signed copy** of the 2018 IRS Form 1040 and the applicable schedules that were filed with the IRS, **or** IRS DRT information on an ISIR record with all tax information from the original tax return; **and**
- A **signed copy** of the 2018 IRS Form 1040X, "Amended U.S. Individual Income Tax Return," that was filed with the IRS, **or**
- Documentation from the IRS that include the change(s) made by the IRS in addition to the first bullet point.

Acceptable alternatives to complete verification in any case: Tax Account Transcript may be used in conjunction with a Tax Return Transcript without a 1040X; or IRS Record of Account Transcript may be used by itself.

**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 IPSU (call 1-800-908-4490), 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.

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

Pick the situation that applies to you:

- A tax filer who filed an income tax return with Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico or 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.

**Individuals residing in the U.S. without an SSN, EIN, or ITIN**

An individual residing in the U.S. without an SSN, EIN, or Individual Taxpayer Identification Number (ITIN), is unable to obtain a Verification of Nonfiling Letter from the IRS and, therefore, must submit:

- A signed and dated statement certifying the individual does not have an SSN, ITIN, or EIN, and listing the sources and amounts of earnings, other income, and resources received for the tax year; **and**
- If applicable, a copy of a W-2 or equivalent document for each source of employment income received for the tax year.

**Income Verification for Nontax Filers**

Income earned from work:

For an individual who has not filed and, under IRS or other relevant tax authority rules (e.g., the Republic of the Marshall Islands, the Republic of Palau, the Federated States of Micronesia, a U.S. territory or commonwealth or a foreign government), is not required to file a 2018 income tax return:

- A signed statement certifying—
  - o That the individual has not filed and is not required to file a 2018 income tax return; **and**
  - o The sources of 2018 income earned from work and the amount of income from each source;
- A copy of IRS Form W-2<sup>1</sup> for each source of 2018 employment income received or an equivalent document<sup>1</sup>; **and**
- Except for dependent students, verification of nonfiling<sup>2</sup> from the IRS or other relevant tax authority dated on or after October 1, 2019.

<sup>1</sup> An individual who is required to submit an IRS Form W-2 or an equivalent document but did not maintain a copy should request a duplicate from the employer who issued the original or from the government agency that issued the equivalent document. If the individual is unable to obtain a duplicate W-2 or an equivalent document in a timely manner, the institution may permit that individual to provide a signed statement, in accordance with 34 CFR 668.57(a)(6), that includes—

- (a) The amount of income earned from work;
- (b) The source of that income; and
- (c) The reason why the IRS Form W-2, or an equivalent document, is not available in a timely manner.

<sup>2</sup> If an individual is unable to obtain verification of nonfiling from the IRS or other relevant tax authority and, based upon the institution's determination, it has no reason to question the student's or family's good-faith effort to obtain the required documentation, the institution may accept a signed statement certifying that the individual attempted to obtain the verification of nonfiling from the IRS or other relevant tax authority and was unable to obtain the required documentation.