



## Unusual Tax Circumstances

### **Individuals Granted a Filing Extension by the IRS**

If an individual is required to file a 2022 IRS income tax return and has been granted a filing extension by the IRS, provide the following documents:

- 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 2022
- All W-2 forms for each source of employment income received for 2022. 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 2022
- IRS verification of Non-filing letter dated after 10/1/24

### **Interim Verification**

Verification is temporarily completed when the above documentation has been received. At this point, students will be able to confirm their charges but no money will be released to the bookstore or as a refund until final verification is completed.

Once a tax return is filed, a copy of the 2022 Federal IRS Tax Return Transcript **or** completion of the IRS Data Retrieval Tool through the FAFSA application must be sent to the Student Financial Services Office.

### **Final Verification**

Verification is not complete until the FAFSA reflects the actual 2022 Federal IRS Tax Return data. Final verification is required once the tax return has been filed or before the end of the enrollment period, whichever comes first, or 2024-2025 financial aid will be cancelled.

If ineligible to use the IRS Data Retrieval Tool on the FAFSA application, you must submit a signed copy of your 2022 Federal IRS Tax Return or a 2022 IRS Tax Return Transcript before the last day of the semester.

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

If an individual filed an amended IRS income tax return for tax year 2022, provide both of the following:

- Completion of the IRS Data Retrieval Tool through the FAFSA application; a signed 2022 IRS Tax Return **or** a 2022 IRS Tax Return Transcript.
- A signed copy of the 2022 IRS Form 1040X, "Amended U.S. Individual Income Tax Return," that was filed with the IRS.

### **Individuals Who Were Victims of IRS 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.