

Verification of 2014 Income Information for Individuals with Unusual Circumstances

Individuals Granted a Filing Extension by the IRS

If an individual is required to file a 2014 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 2014;
- 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 2014; **and**
- A copy of IRS Form W-2 for each source of employment income received for tax year 2014 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 2014.

Individuals Who Filed an Amended IRS Income Tax Return

If an individual filed an amended IRS income tax return for tax year 2014, provide both of the following:

- A signed copy of the original 2014 IRS income tax return that was filed with the IRS or a **2014 IRS Tax Return Transcript; and**
- A signed copy of the 2014 IRS Form 1040X, "Amended U.S. Individual Income Tax Return," that was filed with the IRS.

Individuals Who Were Victims of Tax Administration Identity Theft

- A victim of tax administration identity theft who is not able to obtain a **2014 IRS Tax Return Transcript** or use the IRS DRT must contact the IRS at 1-800-908-4490. Upon authentication of the tax filer's identity, the IRS will provide, by U.S. Postal Service, a printout of the tax filer's 2014 IRS income tax return information.

Individuals Who Filed Non-IRS Income Tax Returns

- An individual filed or will file a 2014 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 2014 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 2014.