

## Verification of Unusual Tax Circumstances

Students Name: \_\_\_\_\_ Student ID: \_\_\_\_\_

Indicate the institution you attend:

 Bon Secours Memorial College of Nursing St. Mary's Hospital School of Medical Imaging Southside College of Health Sciences

Relationship to the student:

 Self Spouse Parent

### PLEASE CHECK **ONE** AND FOLLOW ALL INSTRUCTIONS

 I was granted a 2020 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 2020; **AND**
- A copy of IRS form W-2 for each source of employment income received for tax year 2020 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 2020

 I was called 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 2020

**Please provide:**

- A 2020 IRS Tax Return Transcript (that will only include information from the original 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 Return Transcript for Taxpayer (RTFTP) **AND**
- A signed copy of the 2020 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 2020 IRS Tax Return Transcript or use the IRS DRT.

- Call the IRS Identity Protection Specialized Unit (IPSU) toll-free number at 800-908-4490. Ask IPSU to mail an “alternate paper tax return transcript” also known as TRDBV (Transcript DataBase View). Make a copy of the “alternative paper tax return transcript,” write your full name and Student ID number at the top of the first page, and submit to Financial Aid office; **AND**
- Write, sign, and date a statement indicating that you were a victim of IRS tax-related identify theft and that the IRS has been made aware of the tax-related identify theft. Make certain that your name and ID are on the statement and that your signature is a handwritten signature. Attach to this form and return to the Financial Aid office.

I filed, or will file, a Puerto Rican or Foreign tax return for 2020.

**Please provide an English translation of the following:**

- If you 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: You may provide a signed copy of the income tax return. 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 before verification can be completed.
- If you filed an income tax return with the tax authority for American Samoa, you must provide a copy of your tax account information.
- If you filed an income tax return with tax authorities not mentioned above but are unable to obtain the tax account information free of charge, you must provide documentation that the tax authority charges a fee to obtain that information, along with a signed copy of your income tax return.

I was not required to file a 2020 Individual Income Tax Return.

Please note a dependent student who is a nontax filer is excluded from the verification requirement to provide confirmation of the dependent student's non-filing status from the IRS or other relevant tax authority. For independent students, and parents of dependent students:

**Please provide:**

- A Verification of Non-Filing (VNF) Letter by going to <https://www.irs.gov/> and clicking "Get My Tax Record," then request a transcript online or by mail. You can also call 1-800-908-9946. If the IRS has no record of a 2020 tax return for you, you will receive a letter confirming your non-filing.

If the individual is unable to obtain VNF from the IRS or other tax authorities and, contact the Financial Aid office and provide a signed statement certifying that the individual attempted to obtain the VNF from the IRS or other tax authorities and was unable to obtain the required documentation. Upon approval the Financial Aid staff will determine, your good-faith effort to obtain the required documentation and the college will accept—

- A signed statement certifying the individual has not filed and is not required to file an income tax return, **AND**
- A listing of the sources of any income earned by the individual from work and the amount of income from each source; **AND**
- A copy of IRS Form W-2, or an equivalent document, for all sources of employment income received by the individual.

## **CERTIFICATE & SIGNATURE**

The person signing below certifies that the information reported is complete and accurate:

\_\_\_\_\_  
Signature of individual above

\_\_\_\_\_  
Date