



OFFICE OF STUDENT FINANCIAL AID

2020-2021

**Verification of 2018 Income Information for Individuals with Unusual Circumstances**

Student's Name: \_\_\_\_\_

UMES ID# \_\_\_\_\_

**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 tax year 2018, must provide:

- A copy of the IRS's approval of an extension beyond the automatic six-month extension for tax year 2018;
- Verification of Non-filing (VNF) Letter (confirmation that the tax return has not yet been filed) from the IRS dated on or after October 1, 2019 or a signed statement certifying that the individual attempted to obtain the VNF from the IRS and was unable to obtain the required documentation;
- 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.

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 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 one of the following:

- IRS DRT information on an ISIR record with all tax information from the original tax return;
- 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; or
- A signed copy of the 2018 IRS Form 1040 and the applicable schedules that were filed with the IRS.