



## 2023-2024 Individuals with Unusual Circumstances

### Individuals Granted a Filing Extension by the IRS

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If an individual is required to file a 2021 IRS income tax return and has been granted a filing extension, provide the following:

- A copy of the IRS's approval of the additional extension of the filing deadline; and
- A copy of IRS Form W-2 for 2021, or a signed statement certifying that the individual has paid for tax year 2021.

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

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If an individual filed an amended IRS income tax return for tax year 2021, provide both of the following:

- A 2021 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; and
- A signed copy of the 2021 IRS Form 1040X, "Amended U.S. Individual Income Tax Return," that was filed with the IRS.

### Individuals Who Were Victims of IRS Identity Theft

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If an individual 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.

### Individuals Who Filed Non-IRS Income Tax Return

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An individual filed or will file a 2021 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: