

2018 Income Tax Return Information for Individuals with Unusual Circumstances

If an individual does not have a Social Security Number, ITIN, or EIN and did not file or was not required to file 2018 IRS income tax return, and is unable to obtain a "Verification of Non-Filing Letter" from the IRS, need to provide:

1. A signed and dated statement certifying that individual does not have a Social Security Number, ITIN, or EIN; and a list of the sources and amounts of earnings, other income for 2018 year.
2. And, if applicable, copy of W-2s or an equivalent documents for each source of employment income received in 2018.

Individuals Who Filed an Amended IRS Income Tax Return for tax year 2018 need to provide:

1. 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 includes the change(s) made by the IRS, in addition to one of the following:
2. 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 to be verified; **OR** A signed copy of the 2018 IRS Form 1040 and the applicable schedules that were filed with the IRS.

Individuals Granted a Filing Extension by the IRS beyond the automatic six-month extension for tax year 2018, need to provide:

1. A copy of the IRS's approval of an extension beyond the automatic six-month extension for tax year 2018;
2. 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;
3. A copy of IRS Form W-2 for each source of employment income received or an equivalent document for tax year 2018 and,
4. 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.

Individuals Who Were Victims of IRS Tax-Related Identity Theft, need to provide:

1. A Tax Return DataBase View (TRDBV) transcript obtained from the IRS, or if unable to obtain a TRDBV, an equivalent document provided by the IRS or a copy of the signed 2018 income tax return and applicable schedules the victim filed with the IRS; and
2. 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 Returns

1. A tax filer who filed an income tax return with Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico, and the U.S. Virgin Islands may provide a signed copy of their income tax return that was filed with the relevant tax authority. 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 issued by the relevant tax authority before verification can be completed.
2. A tax filer who filed an income tax return with the tax authority for American Samoa must provide a copy of their tax account information.
3. A tax filer who filed an income tax return with tax authorities not mentioned above, i.e. a foreign tax authority, and who indicates that they are unable to obtain the tax account information free of charge, must provide documentation that the tax authority charges a fee to obtain that information, along with a signed copy of their income tax return that was filed with the relevant tax authority.