Tax Information Sheet for Individuals with Unusual Circumstances
2016-2017 Financial Aid Award Year

Filing Extension

If granted a 2015 filing extension, the following documents must be submitted to the Office of Student Financial Aid (OSFA):

• A copy of the 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 2015; OR
• 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 2015; AND
• A copy of IRS Form W–2 for each source of employment income received for tax year 2015 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 2015.

Amended Tax Return

For individuals who filed an amended 2015 IRS Income Tax Return, the following documents must be submitted to the (OSFA):

• A 2015 IRS Tax Return Transcript (which does not have to be signed), or acceptable IRS alternative, such as a Record of Account Transcript, a Return Transcript for Taxpayer (RTFTP), or an Information Returns Processing Transcript Request—Wages (IRPTR-W); AND
• A signed copy of the 2015 IRS Form 1040X, “Amended U.S. Individual Income Tax Return,” that was filed with the IRS.

IRS Identity Theft

For Individuals Who Were Victims of IRS Identity Theft, the following documents must be submitted to the (OSFA):

• A victim of IRS identity theft who is not able to obtain a 2015 IRS Tax Return Transcript or use the FAFSA IRS Data Retrieval Tool must contact the IRS at 1-800-908-4490 or go to the IRS identity theft website at www.irs.gov. After the IRS authenticates the tax filer’s identity, the tax filer can request that the IRS mail to the tax filer, an alternate paper tax return transcript known as the TRDBV (Transcript DataBase View), which the tax filer must then submit to the OSFA; 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 has been made aware of the tax-related identity theft.

Non-IRS Income Tax Returns

An individual who filed or will file a 2015 income tax return with the relevant taxing authority of a U.S. territory, commonwealth, or with a foreign central government must provide to the OSFA:

• A transcript that was obtained at no cost from the relevant taxing authority of a U.S. territory (Guam, American Samoa, the U.S. Virgin Islands) or commonwealth (Puerto Rico and the Northern Mariana Islands), or a foreign central government, that includes all of the tax filer’s income and tax information required to be verified for tax year 2015; OR
• If a transcript can not be obtained at no cost from the relevant taxing authority, a signed copy of the 2015 income tax return(s).