

# How to Get an IRS Verification of Non-filing Letter

## *What is an IRS Verification of Non-filing Letter?*

An IRS Verification of Non-filing Letter – provides proof that the IRS has no record of a filed Form 1040, 1040A or 1040EZ.

## *How can I get a Non-filing Letter?*

You can request an IRS Verification of Non-filing letter, free of charge, from the IRS in one of three ways: Online, by telephone, or by paper.

### **Online Request:** [www.irs.gov](http://www.irs.gov)

- Under Tools, click “Get a tax transcript”
- Click “Get Transcript ONLINE” (You will be required to validate your identity via financial verification data– for example, you must provide mortgage, credit card information or a mobile phone account in your name)
- Follow the on screen prompts to verify your identity.
- Select “Verification of Non-Filing Letter” and in the “Tax Year” field select the year the Financial Aid Office is requesting.
- If successfully validated, you will be able to view and print your IRS Verification on Non-filing Letter.
- The non-filer must sign and submit the IRS Verification of Non-filing Letter to DMACC. Include your DMACC Student ID Number on the form.

### **Telephone Request:** (800) 908-9946

- Tax filers must follow prompts to enter their social security number and the numbers in their street address. Generally this will be numbers of the street address that was listed on the latest tax return filed.
- Select “Option 2” to request an IRS Verification of Non-filing Letter and then enter the year the Financial Aid Office is requesting.
- If successfully validated, non-filers can expect to receive a paper IRS Verification of Non-filing Letter at the address provided in their telephone request within 5 to 10 days from the time of the request.
- The non-filer must sign and submit the IRS Verification of Non-filing Letter to DMACC. Include your DMACC Student ID Number on the form.

### **Paper Request Form:** IRS Form 4506-T

- Complete and download IRS Form 4506-T at [www.irs.gov/pub/irs-pdf/f4506t.pdf](http://www.irs.gov/pub/irs-pdf/f4506t.pdf)
- Complete lines 1-4, following the instructions on page 2 of the form.
- Line 3: enter the non-filer’s street address and zip or postal code using the address on file with the IRS.
- Line 5 provides non-filers with the option to have their IRS verification of Non-filing Letter mailed directly to a third party by the IRS. **Do not have your IRS Verification of Non-filing sent directly to DMACC.**
- Line 7: Select the checkbox on the right hand side for Verification of Non-filing.
- Line 9: In the Year or Period Requested field enter the last day of the tax year DMACC is requesting.
- The non-filer must sign and date the form and enter their telephone number.
- Mail or fax the completed IRS Form 4506-T to the address (or FAX number) provided on page 2 of the form.
- Tax filers can expect to receive a paper IRS Verification of Non-filing Letter at the address provided on their request within 5-10 days.
- The non-filer must sign and submit the IRS Verification of Non-filing Letter to DMACC. Include your DMACC Student ID Number on the form.

# Special Cases Involving IRS Verification of Non-filing Letters

## Form 13873-V and 13873-T

IRS Forms 13873-V and 13873-T satisfy this requirement and can be accepted by the Aid Office, provided that the document clearly states that the form was provided as verification of non-filing or that the IRS has no record of a tax return.

## Tax Filers Who Have Received an Extension

The IRS Verification of Non-filing Letter will also be required for any tax filer who has received a tax extension but still has not filed his or her income tax return.

## Individuals Who Are Unable to Obtain an IRS Verification of Non-Filing Letter

If your parent(s) or your spouse (if applicable), are unable to obtain an IRS Verification of Non-filing Letter because they do not have a Social Security Number, Employee Identification Number, or Taxpayer Identification Number, they must submit the following information to the DMACC:

1. A signed and dated statement certifying that the individual(s) does not have a Social Security Number, an Individual Taxpayer Identification Number, or an Employer Identification Number; and listing the sources and amounts of earnings, other income, and resources that supported the individual(s) for the appropriate tax year; and,
2. If applicable, a copy of IRS Form W-2 or an equivalent document for each source of employment income received for the tax year being requested by the Financial Aid Office. Include the student's name and DMACC Student ID on all pages submitted.

**Note:** Individuals who submit W-2s that total a gross income that equals or exceeds the IRS tax filing threshold must request a Social Security Number, an Individual Taxpayer Identification Number, or an Employer Identification Number and file an income tax return before the student is eligible to receive Title IV aid.

## Individuals Who Are Subject to a Foreign Tax Authority (e.g. Foreign Citizens)

If the individual's foreign tax authority provides documentation similar to the IRS that indicates the individual did not file taxes for the appropriate tax year, the individual should request that documentation and submit it to DMACC, making sure to list the student's name and DMACC Student ID on all pages submitted.

If such documentation does not exist with the foreign tax authority, or if the individual is unable to obtain the documentation, the individual must provide to the DMACC Financial Aid Office a signed and dated statement, explaining the reason that they were unable to obtain documentation of their non-tax filing status, making sure to list the student's name and DMACC Student ID on all pages submitted to DMACC.