

RC 2026-2027 Verification Worksheet

Instructions:

Individuals Granted a Filing Extension by the IRS

An individual who is required to file a 2023 IRS income tax return and has been granted a filing extension by the IRS beyond the automatic six-month extension for tax year 2023 must provide:

- A signed statement listing the sources of any 2023 income and the amount of income from each source;
- A copy of the IRS's approval of an extension beyond the automatic six-month extension for tax year 2023;
- A copy of IRS Form W-2 for each source of employment income received or an equivalent document for tax year 2023; 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 2023.

Individuals Who Filed an Amended IRS Income Tax Return

An individual who filed an amended IRS income tax return for tax year 2023 must provide a signed copy of the 2023 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:

- Income and tax information from the IRS on an ISIR record with all tax information from the original tax return;
- A **2023 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 2023 IRS Form 1040 and the applicable schedules that were filed with the IRS.