NONFIL

2022-2023 Information for Non-Tax Filers

Dear Student,

If you (and your parent, if dependent) worked in 2020 but did not file a tax return with the IRS, please bring your (and your parent, if dependent) **2020 W-2 form(s) and a Verification of Non-Filing Letter** from the IRS to the Financial Aid Office at a Broward College campus.

How to request a Non-Filing Letter if:

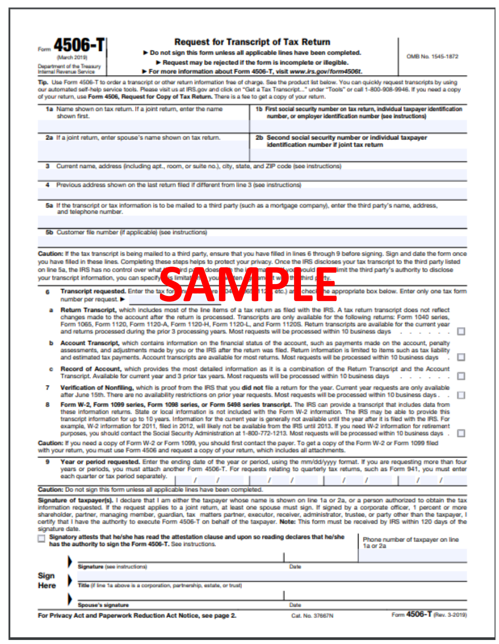
- **I never filed a tax return**
- **I filed an IRS tax return in the past**
- **My parents live outside the U.S. and cannot obtain the IRS Verification of Non-Filing Letter**

For Individuals who have never filed a tax return with the IRS:

There is only **one** option available: Use the **IRS Form 4506-T (see below, page 4) - Paper Request Form -**

How to Complete the IRS Form 4506-T

- Complete lines 1-4, following the instructions on Page 2 of the form.
  Note: The non-filer's street address and zip or postal code should be entered on line 3.
- Line 5 provides non-filers with the option to have their Verification of Non-Filing Letter mailed directly to a third-party by the IRS. Do **not** have your letter sent directly to Broward College. **Please be sure to include your student number on Line 5b (Customer File Number).**
- Line 7: Select the checkbox on the right-hand side to request a **Verification of Non-Filing**.
- Line 9: Enter the year requested, enter **12/31/2020.**
- The non-filer must sign and date the form and enter their phone number.
  Note: Only one signature is required when requesting a joint IRS Verification of Non-Filing Letter.
- Mail or fax the completed IRS Form 4506-T to the address (or FAX number) provided on Page 2 of the form.


Form 4506-T

Request for Transcript of Tax Return

SAMPLE

If the information provided on the form is successfully validated by the IRS, the non-filer can expect to receive a Verification of Non-Filing Letter at the address provided on their request within 10 to 15 days.

After you receive the Verification of Non-Filing Letter from the IRS:

- Write the student's name and BC ID on the IRS Verification of Non-Filing Letter.
- The non-filer should make a copy of the letter for their records.
- Upload non-filer to your Verification Worksheet.

For individuals who have filed a tax return with the IRS any time in the past:

There are **3 options** available:

Option 1: Online Request **Option 2:** Telephone Request **Option 3:** Use the IRS Form 4506-T

Option 1: Online Request

Visit www.irs.gov.

- Go to "Get Tax Record."
- Click "Get Transcript ONLINE"
  Note: If you are unable to validate your identity through the online tool, you may choose the "Get Transcript by MAIL" option.
- Enter the non-filer's social security number, email address, filing status, account numbers for loan or credit card associated with your name and mobile phone associated with your name.
- Click "Continue."
- Select "Verification of Non-Filing Letter" and in the Tax Year Field select "2020."

If successfully validated, you will be able to view your IRS Verification of Non-Filing Letter.

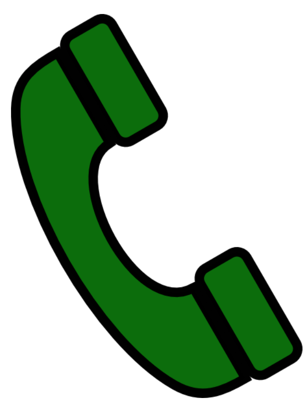
After you print the Verification of Non-Filing Letter from the IRS:

- Write the student's name and BC ID on the IRS Verification of Non-Filing Letter.
- The non-filer should make a copy of the letter for their records.
- Upload non-filer to your Verification Worksheet.

Option 2: Telephone Request

Available from the IRS by calling 1-800-908-9946.

- Non-filers must follow prompts to enter their social security number and the numbers in their street address.
  Note: Generally, this will be the 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.
  Note: You will be requesting the letter for the year "2020."



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 10 to 15 days from the time of the request.
Note: IRS Verification of Non-Filing Letters requested by telephone cannot be sent directly to a third-party by the IRS.

After you receive the Verification of Non-Filing Letter from the IRS:

- Write the student's name and BC ID on the IRS Verification of Non-Filing Letter.
- The non-filer should make a copy of the letter for their records.
- Upload non-filer to your Verification Worksheet.

Option 3: Use the IRS Form 4506-T (see below, page 4)

- Complete lines 1-4, following the instructions on Page 2 of the form.
  Note: The non-filer's street address and zip or postal code should be entered on line 3.

- Line 5 provides non-filers with the option to have their Verification of Non-Filing Letter mailed directly to a third-party by the IRS. Do **not** have your letter sent directly to Broward College. **Please be sure to include your student number on Line 5b (Customer File Number).**

- Line 7: Select the check box on the right-hand side to request a **Verification of Non-Filing**.

- Line 9: Enter the year requested, enter **12/31/2020.**

- The non-filer must sign and date the form and enter their phone number.
  Note: Only one signature is required when requesting a joint IRS Verification of Non-Filing Letter.

- Mail or fax the completed IRS Form 4506-T to the address (or FAX number) provided on Page 2 of the form.

If the information provided on the form is successfully validated by the IRS, the non-filer can expect to receive a Verification of Non-Filing Letter at the address provided on their request within 10 to 15 days.

After you receive the Verification of Non-Filing Letter from the IRS:

- Write the student's name and BC ID on the IRS Verification of Non-Filing Letter.
- The non-filer should make a copy of the letter for their records.
- Upload non-filer to your Verification Worksheet.

What happens if my parents live outside the United States and cannot obtain an IRS Verification of Non-Filing Letter?

Residents of the Freely Associated States (Republic of the Marshall Islands, the Republic of Palau, the Federated States of Micronesia), or a U.S. territory or commonwealth (Puerto Rico) or a foreign central government who are not required to file an income tax return under that taxing authority's rules must submit the following:

- A signed statement from each non-filer included in the household that was not required to file taxes in 2020 by their tax authority.
  Note: The statement must include the name of the country where he/she resided in 2020.

- Documentation of all of the individual's earned income for 2020.

Note: Please include the student's name and BC ID on the letter.

Please Note: Depending on your (and/or your parent, if dependent) 2020 income, you (and/or your parent, if dependent) may be required to file a 2020 tax return with the IRS.

Form **4506-T** (March 2019)
Department of the Treasury
Internal Revenue Service

Request for Transcript of Tax Return

▸ **Do not sign this form unless all applicable lines have been completed.**
▸ **Request may be rejected if the form is incomplete or illegible.**
▸ **For more information about Form 4506-T, visit *www.irs.gov/form4506t*.**

OMB No. 1545-1872

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on “Get a Tax Transcript...” under “Tools” or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	**1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**
2a If a joint return, enter spouse’s name shown on tax return.	**2b Second social security number or individual taxpayer identification number if joint tax return**

3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

4 Previous address shown on the last return filed if different from line 3 (see instructions)

5a If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party’s name, address, and telephone number.

N/A

5b Customer file number (if applicable) (see instructions)

Print student number here.

Caution: If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5a, the IRS has no control over what the third party does with the information. If you would like to limit the third party’s authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

6 **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▸ ____________

a **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . . ☐

b **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days . ☐

c **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days . . . . . . ☐

7 **Verification of Nonfiling,** which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

8 **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days . ☑

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 12 / 31 / 2020 | / / | / / | / /

Caution: Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

☐ **Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T.** See instructions.

Phone number of taxpayer on line 1a or 2a

Sign Here

▸ **Signature** (see instructions) Date

▸ **Title** (if line 1a above is a corporation, partnership, estate, or trust)

▸ **Spouse’s signature** Date

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506-T and its instructions, go to *www.irs.gov/form4506t*. Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

What's New. The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, is shown on the transcript.

A new optional Customer File Number field is available to use when requesting a transcript. You have the option of inputting a number, such as a loan number, in this field. You can input up to 10 numeric characters. The customer file number should not contain an SSN. This number will print on the transcript. The customer file number is an optional field and not required.

General Instructions

Caution: Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506-T to request tax return information. You can also designate (on line 5a) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

Note: If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:	Mail or fax to:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301 855-587-9604
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888 855-800-8105
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145
Maine, Massachusetts, New Hampshire, New York, Pennsylvania, Vermont	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note: If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

Line 5b. Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number **should not** contain an SSN. Completion of this line is not required.

Note. If you use an SSN, name or combination of both, we will not input the information and the customer file number will be blank on the transcript.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

You [redacted]eck the box in the signature are[redacted] to acknowledge you have the [redacted]ority to sign and request the information. [redacted]form will not be processed and returned to [redacted] if the box is unchecked.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-T but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Note: If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form,** 10 min.; **Preparing the form,** 12 min.; and **Copying, assembling, and sending the form to the IRS,** 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.