

Federal regulations require certain individuals who have not filed and, under IRS or other relevant tax authority rules (e.g., the Republic of the Marshall Islands, the Republic of Palau, the Federated States of Micronesia, a U.S. territory or commonwealth, or a foreign government), are not required to file a 2018 income tax return to submit proof of this non-filing status.

If you have been asked to provide verification of non-filing and are a <u>U.S. Citizen</u>, follow the instructions listed below:

- 1) A separate "Verification of Non-Filing Letter" is required for each individual for whom a Non-Filing letter is requested (independent student and/or spouse, or parent(s) of a dependent student).
- 2) Request the letter(s) by one of the following methods:
 - ⇒ If the non-filer has his/her personal account number from a credit card, mortgage, home equity loan, home equity line of credit or car loan, it may be possible to use the much faster "Get Transcript Online" option at https://www.irs.gov/individuals/get-transcript
 - ⇒ Any non-filer who doesn't have a personal credit account OR is unable to create an account with the IRS must complete IRS Form 4506-T and fax or mail it to the IRS. Allow 5 10 business days for your request to be processed.

Non-U.S. Citizens, should contact the relevant tax authority to obtain confirmation of non-filing.

After you receive the verification of non-filing document:

- 3) Write the student's name and WCC ID on the official document.
- 4) The document must be signed and dated by the individual non-filer.
- 5) Retain a copy of the non-filing document for your records.
- 6) Submit the original verification of non-filing document and copies of all 2018 IRS W-2 forms issued to the non-tax filer to:

Wayne Community College Attn: Financial Aid Office PO Box 8002 Goldsboro, NC 27533-8002