provide a signed statement or attestation that you lived apart from your spouse throughout that year, and information about your respective addresses that year, we will use the table in §418.1120(b)(1) to determine your income-related monthly adjustment amount.

§418.1145 How do we determine your income-related monthly adjustment amount if IRS does not provide information about your modified adjusted gross income?

In general, if we do not receive any information for you from IRS showing that you had modified adjusted gross income above the threshold in the tax year we request, we will not make an income-related monthly adjustment amount determination.

§418.1150 When will we use your amended tax return filed with IRS?

You may provide your amended tax return for a tax year we used within 3 calendar years following the close of the tax year for which you filed the amended tax return. You must provide us with your retained copy of your amended U.S. Individual Income Tax Return on the required IRS form and a copy of the IRS letter confirming the amended tax return was filed or a transcript from IRS if they did not send a letter. If you cannot provide your retained copy of the amended tax return, you must obtain a copy of the return from IRS. We will then make any necessary retroactive corrections as defined in §418.1110(c) to your income-related monthly adjustment amount.

DETERMINATIONS USING A MORE RECENT TAX YEAR’S MODIFIED ADJUSTED GROSS INCOME

§418.1201 When will we determine your income-related monthly adjustment amount based on the modified adjusted gross income information that you provide for a more recent tax year?

We will use a more recent tax year than the years described in §418.1135(a) or (b) to reduce or eliminate your income-related monthly adjustment amount when all of the following occur: (a) You experience a major life-changing event as defined in §418.1205; and (b) That major life-changing event results in a significant reduction in your modified adjusted gross income for the year which you request we use and the next year, if applicable. For purposes of this section, a significant reduction in your modified adjusted gross income is one that results in the decrease or elimination of your income-related monthly adjustment amount; and (c) You request that we use a more recent tax year’s modified adjusted gross income; and (d) You provide evidence as described in §§418.1255 and 418.1265.

§418.1205 What is a major life-changing event?

For the purposes of this subpart, we will consider the following to be major life-changing events: (a) Your spouse dies; (b) You marry; (c) Your marriage ends through divorce or annulment; (d) You or your spouse stop working or reduce the hours you work; (e) You or your spouse experience a reduction in income due to a loss of income-producing property, provided that the loss is not at your direction (e.g., due to the sale or transfer of the property). Examples of the type of property loss include, but are not limited to, loss of income from real property within a Presidentially or Gubernatorially-declared disaster area, destruction of livestock or crops by natural disaster or disease, or loss of income from an insured pension plan due to termination or reorganization of the pension plan or a scheduled cessation of pension.

§418.1210 What is not a major life-changing event?

We will not consider events other than those described in §418.1205 to be major life-changing events. Certain types of events are not considered major life-changing events for the purposes of this subpart, such as: