

**Non-Filer Status Statement**

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ Student ID: \_\_\_\_\_

**If you or your parent(s) (if dependent) / spouse (if married) did not and were not required to file a 2018 Federal Income Tax Return, please complete the following information and return this form to the Office of Financial Aid.**

**Section A: Check ALL the appropriate box(es)**

Student <u>did not</u> work in 2018	Student <u>did</u> work in 2018
Spouse <u>did not</u> work in 2018	Spouse <u>did</u> work in 2018
Parent 1 <u>did not</u> work in 2018	Parent 1 <u>did</u> work in 2018
Parent 2 <u>did not</u> work in 2018	Parent 2 <u>did</u> work in 2018

**Section B:** If you or your parent(s) / spouse (if married) did work in 2018, please attach a copy of your 2018 W2 Forms and/or your 2018 1099-Misc. If wages are earned in a foreign country, please convert to US dollars and provide a copy of their 2018 foreign income stated on official company letterhead.

**Section C: Non-Filer Certification Statement (Check ALL the appropriate box(es))**

I, the Student, did not and am not required to file a 2018 Federal Tax Return 1040.

I, the Spouse, did not and am not required to file a 2018 Federal Tax Return 1040.

I, Parent 1, did not and am not required to file a 2018 Federal Tax Return 1040.

I, Parent 2, did not and am not required to file a 2018 Federal Tax Return 1040.

**CERTIFICATION:**

I/WE certify that all information on this form is true, complete and accurate. Upon request I/WE agree to provide additional proof of the information reported on this form. **Warning: If you purposely give false or misleading information, you may be fined up to \$20,000, sent to prison, or both.**

_____ Student Signature	_____ Date	_____ Spouse Signature (if non-filer)	_____ Date
_____ Parent 1 Signature (if non-filer)	_____ Date	_____ Parent 2 Signature (if non-filer)	_____ Date

**Section D: IRS Verification of Non-filing Letter [required for independent student, parent or spouse]**

Per federal regulations, an IRS Verification of Non-filing Letter is required anytime an independent student, parent, or spouse is subject to verification and did not file taxes, regardless of the amount of income (even zero).

An IRS Verification of Non-filing Letter can be obtained by using **Get Transcript Online** (<https://www.irs.gov/individuals/get-transcript>). Please download the letter from the IRS and forward the letter to the Financial Aid Office. If you're unable to register or you prefer not to use Get Transcript Online, you may order a Non-filing Letter using **Get Transcript by Mail** or call 800-908-9946. Please allow 5 to 10 calendar days for delivery.

You may also request a Verification of Non-filing Letter to be mailed to you by completing **Form 4506-T, Request for Transcript of Tax Return** (<https://www.irs.gov/pub/irs-pdf/f4506t.pdf>). Please allow 5 to 10 calendar days for delivery.

## Tax Filing Requirements:

IF your filing status is . . .	AND at the end of 2018 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	\$12,000 13,600
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$24,000 25,300 26,600
Married filing separately	any age	\$ 5
Head of household	under 65 65 or older	\$18,000 19,600
Qualifying widow(er)	under 65 65 or older	\$24,000 25,300

*\*If you were born on January 1, 1954, you are considered to be age 65 at the end of 2018. (If your spouse died in 2018 or if you are preparing a return for someone who died in 2018, see Pub. 501.)*

*\*\*Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2018 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for Form 1040 or Pub 915 to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.*

*\*\*\*If you didn't live with your spouse at the end of 2018 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.*

### Other Situations When You Must File:

- A) If your parent (or someone else) can claim you as a dependent, you may be required to file a return. **Unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income. You must file a return if **any** of the following apply.
- Your unearned income was over \$1,050.
  - Your earned income was over \$12,000.
  - Your gross income was more than the **larger** of—
  - \$1,050, or your earned income (up to \$11,650) plus \$350.
- B) You had net earnings from self-employment of at least \$400

### Foreign Income

Please provide us a wage statement **in English**. Please also convert all monetary units to **U.S. dollars, using the published exchange rate in effect for the day you completed your original FAFSA**. (A wage statement is the equivalent of a W2 Form.) If there is no statement, please provide a statement of earnings from your and/or your spouse's employer on their company letterhead in English. If you or your spouse filed a foreign tax return, you and/or your spouse must submit a signed copy of the tax return **translated in English and in US dollar amounts based on the exchange rate the day the FAFSA was filed**. You and/or your spouse must also write in the **exchange rate as of the date you signed the FAFSA**. Please identify the following items on the translated foreign tax return by **circling the amounts for**:

- **Adjusted Gross Income** – This is the total income plus interest and dividend income minus housing allowances and minus contributions to retirement accounts. (Housing allowances and contributions to retirement accounts are reported separately on the FAFSA.)
- **Income taxes paid**
- **Wages earned**