

## Non-Filer Status Statement-Student

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

**If you or your spouse (if married) did not and were not required to file a 2023 Federal Income Tax Return, please complete the following information and return this form to the Office of Financial Aid AND complete section D, if applicable.**

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

- Student did not work in 2023     Student did work in 2023  
 Spouse did not work in 2023     Spouse did work in 2023

**Section B:** If you/spouse (if married) did work in 2023, please attach a copy of your and/or your spouse's 2023 W2 or 1099-Misc forms. If wages are earned in a foreign country, please convert to US dollars and provide a copy of their 2021 foreign income stated on official company letterhead. List every employer even if the employer did not issue an IRS W-2 form. If more space is needed, provide a separate page with the student's name and ID number at the top.

Employer's Name	IRS W-2 or an Equivalent Document Provided?	Annual Amount Earned in 2023
Total Amount of Income Earned from Work		\$

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

- I, the Student, did not and am not required to file a 2023 Federal Tax Return 1040. I, the  
 Spouse, did not and am not required to file a 2023 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 (required)	Date	Spouse Signature (if non-filer)	Date

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

Per federal regulations, an IRS Verification of Non-filing Letter is required anytime an independent student, and/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** ([irs.gov/individuals/get-transcript](https://irs.gov/individuals/get-transcript)). Please download the letter from the IRS and forward the letter to the Office of Financial Aid. If you are 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** ([irs.gov/pub/irs-pdf/f4506t.pdf](https://irs.gov/pub/irs-pdf/f4506t.pdf)). Please allow 5 to 10 calendar days for delivery. Due to changes in federal regulations, please submit all documents with PDF or word encryption with the password sent separately.

## Tax Filing Requirements:

IF your filing status is . . .	AND at the end of 2023 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	\$13,850 \$15,700
Married filing jointly***	under 65 (both spouses) or 65 older (one spouse) 65 or older(both spouses)	\$27,700 \$29,200 \$30,700
Married filing separately	any age	\$5
Head of household	under 65 65 or older	\$20,800 \$22,650
Qualifying widow(er)	under 65 65 or older	\$27,700 \$29,200

*\*If you were born on January 1, 1959, you are considered to be age 65 at the end of 2023. (If your spouse died in 2023 or if you are preparing a return for someone who died in 2023, 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 2023 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 2023 (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 \$1,250.
- Your earned income was over \$13,850.
- Your gross income was more than the **larger** of—
- \$1,250, or your earned income (up to \$13,450) plus \$400.

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**