

Declaration of Non-Filing Status Form

Financial Aid processes follow the Internal Revenue Service's (IRS) "Who should file" guidelines and tables that are provided by the IRS each tax year. If a student (spouse or parent) declares themselves "non-filers" this form may be requested to document an exemption to this regulation.

If the family does not meet an "exemption" status, they may be required to file their Federal Tax Return(s) before the financial aid process can be completed.

Following are the 2004 IRS Filing Requirements. Please review them to determine if you were required to file a federal tax return.

Chart A—For Most People

IF your filing status is...	AND at the end of 2004 you were*...	THEN file a return if your gross income** was at least...
Single	Under 65 65 or older	\$7,950 \$9,150
Married filing jointly***	Under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$15,900 \$16,850 \$17,800
Married filing separately	Any age	\$3,100
Head of Household	Under 65 65 or older	\$10,250 11,450
Qualifying widow(er) with dependent child	Under 65 65 or older	\$12,800 \$13,750

*If you were born on January 1, 1940, you are considered to be age 65 at the end of 2004.
 **Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you may exclude all or part of it). Do not include social security benefits unless you are married filing a separate return and you lived with your spouse at any time in 2004.
 ***If you did not live with your spouse at the end of 2004 (or on the date your spouse died) and your gross income was at least \$3050, you must file a return regardless of your age.

CHART B – For Children and Other Dependents

<p>If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return. In this chart, Unearned Income includes taxable interest, ordinary dividends, and capital gain distributions. Earned Income includes wages, tips, and taxable scholarship and fellowship grants. Gross Income is the total of your unearned and earned income. CAUTION! If your gross income was \$3100 or more, you usually cannot be claimed as a dependent unless you were under age 19 or a student and under age 24. For details, see pub. 501</p>
<p>Single Dependents. Were you either age 65 or older or blind? ? No. You must file a return if any of the following apply. ? Your unearned income was over \$800. ? Your earned income was over \$4,850. ? Your gross income was more than the larger of – ? \$800 or ? your earned income (up to \$4,600) plus \$250 ? Yes. You must file a return if any of the following apply. ? Your unearned income was over \$2000 (\$3200 if 65 or older and blind). ? Your earned income was over \$6050 (\$7250 if 65 or older and blind). ? Your gross income was more than \$1200 (\$2400 if 65 or older and blind) Plus the larger of: ? \$800 or ? your earned income (up to \$4600) plus \$250</p>