



2011-2012

PARENT NON-FILER STATEMENT - 2010 FEDERAL INCOME TAX RETURN

Financial Aid and Scholarships- 201 South 1460 East, Room 105, Salt Lake City, Utah, 84112-9055
(801) 581-6211; FAX (801) 585-6350; http://www.sa.utah.edu/finance/

STUDENT'S NAME (Last, First M.I.): (PLEASE PRINT)

STUDENT ID#:

This form is to be completed by the student's parent(s) whose information was used to complete the 2011-2012 Free Application for Federal Student Aid (FAFSA). Only parents who did not file and are not required to file a 2010 Federal Income Tax Return are eligible to use this form.

Please refer to the tables on the back of this page to determine if you are required to file a 2010 Federal Income Tax Return.

SECTION I (To be completed by the parent who did not file a 2010 Federal Tax Return):

What is your marital and filing status? (Check the appropriate box under your marital status to indicate your filing status)

Single (Separated, Divorced, Widowed, Never Married).

- A. I did not file and am not required to file a 2010 Federal Tax Return.
B. I did file or am required to file a 2010 Federal Tax Return.

Married (Married, Remarried).

- C. My spouse and I did not and are not required to file a 2010 Federal Tax Return.
D. I did not and am not required to file, but my spouse did or is required to file a 2010 Federal Tax Return.
E. My spouse did not and is not required to file, but I did or am required to file a 2010 Federal Tax Return.
F. My spouse and I did or are required to file a 2010 Federal Tax Return.

SECTION II (To be completed by the parent who did not file a 2010 Federal Tax Return):

If you will not file and are not required to file a 2010 Federal Income Tax Return (i.e. Form 1040, 1040A, 1040EZ, a tax return from Puerto Rico, or a foreign income tax return) answer the following questions and sign the certification.

Note: If there are no 2010 earnings from work or from untaxed income, respond with a zero, "0", or non-applicable, "N/A".

Table with 3 columns: Question, Father, Mother. Contains questions about employer income and untaxed income.

By signing this form, I certify that all the information provided is complete and accurate.

PARENT'S SIGNATURE (signature of parent who did not file a tax return)

DATE

Warning: If you purposely give false or misleading information on this form, you may be fined, be sentenced to jail, or both.

FEDERAL TAX FILING REQUIREMENTS

TABLE I*:

Filing Requirements for Dependents for the 2010 Tax Year

If someone else can claim you as a dependent, use this table to see if you must file a return.

If you meet any of the below requirements for your marital status, you must file a return.	
Single dependents (if not 65 or older or blind)** <ul style="list-style-type: none"> • Your unearned income was more than \$950). • Your earned income was more than \$5,700. • Your gross income was more than the larger of: <ul style="list-style-type: none"> - \$950, or - Your earned income (up to \$5,400) plus \$300. 	Married dependents. <ul style="list-style-type: none"> • Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. • Your unearned income was more than \$950 (if not 65 or older or blind)**. • Your earned income was more than \$5,700 (if not 65 or older or blind)**. • Your gross income was more than the larger of: <ul style="list-style-type: none"> - \$950 (if not 65 or older or blind)**, or - Your earned income (up to \$5,400) plus \$300 (if not 65 or older or blind)**.
<p><i>In this table, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distribution 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. Caution: If your gross income was \$3,650 or more, you usually cannot be claimed as a dependent unless you a qualifying child. See 2010 Publication 501* for more detail.</i></p> <p><i>**For more information about dependents that are 65 or older or blind, see 2010 Publication 501*.</i></p>	

TABLE II*:

2010 Filing Requirements for Most Taxpayers

IF your filing status is ...	AND at the end of 2010 you were ...**	THEN you must file a return if your gross income was at least ...***
Single	Under 65	\$ 9,350
	65 or older	\$ 10,750
Head of Household	Under 65	\$12,050
	65 or older	\$13,450
Married, filing jointly****	Under 65 (both spouses)	\$18,700
	65 or older (one spouse)	\$19,800
	65 or older (both spouses)	\$20,900
Married, filing separately	Any age	\$ 3,650
Qualifying widow(er) with dependent child	Under 65	\$15,050
	65 or older	\$16,150
<ul style="list-style-type: none"> • **If you were born before January 2, 1946, you are considered to be 65 or older at the end of 2010. • *** 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 or from the sale of your main home (even if you may exclude part or all of it). DO NOT include social security benefits unless (a) you are married filing a separate return and lived with your spouse at any time during 2010, 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 Form 1040 instructions to figure taxable part of social security benefits you must include in gross income. • **** If you didn't live with your spouse at the end of 2010 (or on the date your spouse died) and your gross income was at least \$3,650, you must file a return regardless of your age. 		

TABLE III*:

Other Situations When You Must File a 2010 Return

If any of the four conditions listed below applied to you for 2010, you must file a return.

1. You owe any special taxes, such as:
 - Alternative minimum tax. (See the Form 1040 instructions for line 45.)
 - Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. (See Pub. 590, Individual Retirement Arrangements (IRAs), and Pub. 969, Health Savings Accounts and Other Tax-Favored Health Plans.) But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.
 - Social security or Medicare tax on tips you did not report to your employer (see Pub. 531, Reporting Tip Income) or on wages you received from an employer who did not withhold these taxes (see Form 8919).
 - Write-in taxes, including uncollected social security, Medicare, or railroad retirement tax on tips you reported to your employer or on group-term life insurance and additional tax on health savings accounts. (See Pub. 531, Pub. 969, and Form 1040 instructions for line 61.)
 - Household employment taxes. But if you are filing a return only because you owe these taxes, you can file Schedule H by itself.
 - Recapture taxes (See the Form 1040 instructions for lines 44 and 60.)
2. You received any advance earned income credit (EIC) payments from your employer. These payments should be shown in box 9 of your Form W-2. (See Pub. 596, Earned Income Credit (EIC).)
3. You had net earnings from self-employment of at least \$400. (See Schedule SE (Form 1040) and its instructions.)
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes. (See Schedule SE (Form 1040) and its instructions.)

***These tables were taken from the Internal Revenue Service (IRS) 2010 Publication 501 and are just selections from the publication. If you have questions about whether you are required to file beyond what the above tables indicate, please contact the IRS at 1-800-829-1040 or visit them online at www.irs.gov.**