



# 2007 Federal Income Tax Return Student Non-Filer Statement

OFFICE OF FINANCIAL AID

Student's Name *(Please print)* \_\_\_\_\_

CU Student Identification Number \_\_\_\_\_

This form is to be completed by the **student**. Only students (or their spouses) who did not file and are not required to file a 2007 federal income tax return are eligible to use this form. If you did file or are required to file a 2007 federal tax return, please submit a copy of it to our office.

**Please refer to the tables on the back of this page to determine if you are required to file a 2007 federal income tax return.**

**Section I. What is your marital and filing status?** (Check the box under your marital status for your filing status)

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

- A. I did not file and am not required to file a 2007 federal tax return. (Continue to Section II.)
- B. I did file or am required to file a 2007 federal tax return. (Please submit a copy of it to our office and disregard this form.)

**Married** (Married, Remarried)

- C. My spouse and I did not and are not required to file a 2007 federal tax return. (Continue to Section II.)
- D. I did not and am not required to file, but my spouse did or is required to file a 2007 federal tax return. (Please attach your spouse's 2007 federal income tax return; you should complete Section II of this form.)
- E. My spouse did not and is not required to file, but I did or am required to file a 2007 federal tax return. (Please attach your 2007 federal income tax return; you should complete Section II of this form with your spouse's information.)
- F. My spouse and I did or are required to file a 2007 federal tax return. (Please submit your 2007 federal tax return(s) to our office and disregard this form.)

**Section II. If you will not file and are not required to file a 2007 federal income tax return (i.e. Form 1040, 1040A, 1040EZ, TeleFile Tax Record, 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 2007 earnings from work or from untaxed income, respond with a zero, "0", or non-applicable, "N/A".**

**1. List your employer(s) and total income received from work in 2007:**

Include all earnings, even if a W-2 was not received.

Source(s): \_\_\_\_\_

Source(s): \_\_\_\_\_

**2. List untaxed income received in 2007:**

Untaxed income is income that is required to be reported on the Free Application for Federal Student Aid (FAFSA) Worksheets A and B.

Welfare (including TANF):

Child support received:

Worker's compensation:

Social Security (non-taxed):

Other untaxed income source(s): \_\_\_\_\_

Student	Spouse
\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____

By signing this form, I certify that all the information provided is complete and accurate. (Warning: If you purposely give false or misleading information on this form, you may be fined, be sentenced to jail, or both.)

Student Signature \_\_\_\_\_

Please mail or FAX to: \_\_\_\_\_ Date \_\_\_\_\_

University of Colorado at Boulder  
Office of Financial Aid  
556 UCB  
Boulder, Colorado 80309-0556  
FAX: 303-492-0838

**NONS7**



# Federal Tax Filing Requirements

## Table 1. 2007 Filing Requirements for Dependents

If your parent (or 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.	
<p><b>Single dependents</b></p> <ul style="list-style-type: none"> <li>▪ Your unearned income was more than \$850 (if not blind).**</li> <li>▪ Your earned income was more than \$5,350 (if not blind).**</li> <li>▪ Your gross income was more than the <b>larger</b> of:                             <ul style="list-style-type: none"> <li>▪ \$850 (if not blind),** <i>or</i></li> <li>▪ Your earned income (up to \$5,050) plus \$300 (if not blind).**</li> </ul> </li> </ul> <p>** Plus \$1,300 if 65 or older, <i>or</i> blind (\$2,600 if 65 or older, <i>and</i> blind)</p>	<p><b>Married dependents</b></p> <ul style="list-style-type: none"> <li>▪ Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.</li> <li>▪ Your unearned income was more than \$850 (if not blind).**</li> <li>▪ Your earned income was more than \$5,350 (if not blind).**</li> <li>▪ Your gross income was more than the <b>larger</b> of:                             <ul style="list-style-type: none"> <li>▪ \$850 (if not blind),** <i>or</i></li> <li>▪ Your earned income (up to \$5,050) plus \$300 (if not blind).**</li> </ul> </li> </ul> <p>** Plus \$1050 if 65 or older, <i>or</i> blind (\$2,100 if 65 or older, <i>and</i> blind)</p>
<p><i>In this table, <b>unearned income</b> includes taxable interest, ordinary dividends, and capital gain distributions. <b>Earned income</b> includes wages, tips, and taxable scholarship and fellowship grants. <b>Gross income</b> is the total of your unearned and earned income.</i></p> <p><b>Caution:</b> <i>If your gross income was \$3,300 or more, you usually cannot be claimed as a dependent unless you are a qualifying child (generally, under age 19 or a full-time student under age 24).</i></p>	

## Table 2. 2007 Filing Requirements Chart for Most Taxpayers

IF your filing status is ...	AND at the end of 2007 you were ...*	THEN you must file a return if your gross income was at least ...**
Single	under 65	\$ 8,750
	65 or older	\$ 10,050
Head of Household	under 65	\$11,250
	65 or older	\$12,550
Married, filing jointly***	under 65 (both spouses)	\$17,500
	65 or older (one spouse)	\$18,550
	65 or older (both spouses)	\$19,600
Married, filing separately	any age	\$ 3,400
Qualifying widow(er) with dependent child	under 65	\$14,100
	65 or older	\$15,150
<p>* If you were born before January 2, 1943, you are considered to be 65 or older at the end of 2007.</p> <p>** <b>Gross income</b> 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 part or all of it). <b>DO NOT</b> include social security benefits unless you are married filing a separate return and you lived with your spouse at any time during 2007.</p> <p>*** If you did not live with your spouse at the end of 2007 (or on the date your spouse died) and your gross income was at least \$3,400, you must file a return regardless of your age.</p>		

## Table 3. Other Situations When You Must File a 2007 Return

If any of the four conditions listed below applied to you for 2007, you must file a return.

1. You owe any special taxes, including any of the following.
  - a. Alternative minimum tax.
  - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.
  - c. Social security or Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
  - d. 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 account distributions.
  - e. Household employment taxes. But if you are filing a return only because you owe these taxes, you can file Schedule H by itself.
  - f. Recapture taxes
  - g. Additional tax on a health savings account from Form 8889, Part III.
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.
3. You had net earnings from self-employment of at least \$400.
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.

**These tables were taken from the Internal Revenue Service (IRS) 2007 Publication 501. 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](http://www.irs.gov)**