



Information of student for whom form is being submitted (please print):	NAME: _____	PID: _____
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CERTIFICATION OF NON-FILING IRS 1040 AND STATEMENT OF INCOME SOURCES FOR 2008

*This form can only be completed by individuals who did not file and will not file a 2008 Federal Income Tax Return because they are not required to do so. Listed here are the general 2008 tax filing requirements for most taxpayers. If you, your parents, or your spouse (if you are married) meet these requirements, the form "Certification of Non-Filing IRS 1040" cannot be used. The appropriate 2008 Federal Income Tax Return **MUST** be completed and a signed copy submitted to the MSU Office of Financial Aid. If you are unsure of your tax filing requirements, contact the Internal Revenue Service.*

IF your filing status is:	AND at the end of 2008 you were:	THEN file a tax return if your gross income was at least:	IF your filing status is:	AND at the end of 2008 you were:	THEN file a tax return if your gross income was at least:
single	under 65	\$ 8,950	married filing separately	any age	\$ 3,500
	65 or older	\$10,300		head of household	under 65
married filing jointly	under 65 (both spouses)	\$17,900	qualifying widow(er) with dependent child		65 or older
	65 or older (one spouse)	\$18,950		under 65	\$14,400
	65 or older (both spouses)	\$20,000		65 or older	\$15,450

If it is determined that you, your parents, or your spouse (if you are married) did not file and will not file a 2008 Federal Income Tax Return because the individual(s) are not required to do so, this form can be completed. Continue with the section below.

If you are a **dependent** student, the following statement of non-filing and itemization of income from employment (not work-study) must be completed for the parents, the student, or both. **Include copies of all W-2 forms, 1099 forms, etc. for the tax year 2008.**

If you are an **independent** student, the following statement of non-filing and itemization of income from employment (not work-study) must be completed for the student (and spouse if you are married). **Include copies of all W-2 forms, 1099 forms, etc. for the tax year 2008.**

IF STUDENT IS NON-FILER:

I certify that I am not required to file, I have not filed, and I will not file a 2008 Federal IRS 1040, 1040A, or 1040EZ, **OR** a tax return for Puerto Rico or for a foreign country. My income from employment (not including work-study) and other sources (not financial aid) received in 2008 is:

Source _____ Amount \$ _____

Source _____ Amount \$ _____

Student Signature Date _____

IF PARENT IS NON-FILER:

I certify that I am not required to file, I have not filed, and I will not file a 2008 Federal IRS 1040, 1040A, or 1040EZ, **OR** a tax return for Puerto Rico or for a foreign country. My income from employment (not including work-study) and other sources (not financial aid) received in 2008 is:

Source _____ Amount \$ _____

Source _____ Amount \$ _____

Parent Signature Date _____

IF STUDENT'S SPOUSE IS NON-FILER:

I certify that I am not required to file, I have not filed, and I will not file a 2008 Federal IRS 1040, 1040A, or 1040EZ, **OR** a tax return for Puerto Rico or for a foreign country. My income from employment (not including work-study) and other sources (not financial aid) received in 2008 is:

Source _____ Amount \$ _____

Source _____ Amount \$ _____

Spouse Signature PID (if applicable) _____ Date _____