



Submitting 2008 Federal Income Tax Returns and/or a Non-Filing Statement

Office of Financial Aid • University of Michigan • 2500 Student Activities Bldg. • 515 E. Jefferson St. • Ann Arbor, MI 48109-1316
Tel: (734) 763-6600 • Fax: (734) 647-3081 • Email: financial.aid@umich.edu • Web: www.finaid.umich.edu

- All tax returns, receipts, and extensions **must be signed by the tax filer** (i.e., parents' signatures on their returns and students' signatures on their returns).
- All documents **must be submitted by fax, by postal mail, or in person.** Because of our established network security measures, we cannot accept documents sent as email attachments.
- Include the **student's name and UMID number** at the top of the first page of the tax return(s).

• **If you filed a 2008 tax return:** When you apply for financial aid for the 2009-2010 academic year, you may be required to submit to the Office of Financial Aid (OFA) **signed copies** of 2008 federal income tax returns (1040s). You may be asked to submit tax returns for:

- YOU
- YOUR PARENTS: *Dependent students and students applying for Health Professions Loan funds (Pharmacy and Dental students) must submit signed copies of their parents' federal income tax returns.*
- YOUR SPOUSE: *If you are married and your spouse filed separately, you must submit a signed copy of your spouse's federal income tax return.*

To see whose tax returns you must submit (student's, parents', stepparents', etc.), log into Wolverine Access (<https://wolverineaccess.umich.edu>):

- **Students who already have a U-M username and password:** Select Student Business > Financial Aid > Aid Year 2010 > Documents.
- **Students who are using a U-M Friend Account:** Select New & Prospective Student Business > View Financial Aid Document Status > Aid Year 2010.

Tax returns are used to verify the information submitted on your financial aid application so your aid can be processed. See below for information on acceptable tax returns.

• **If you did not file a 2008 tax return:** If you, your parents, and/or your spouse **are not or were not** required to submit federal income tax returns to the IRS (or to a foreign country's government) based on income requirements (see chart on page 2), complete a **Non-Filing Statement** (located on page 2) in lieu of tax return copies.

Because there are many types of tax returns, we've listed below information on which types are acceptable for submission:

1. **Federal Tax Returns:** All **signed copies** of 2008 paper tax returns and attached schedules are acceptable (1040, 1040EZ, 1040A). Be sure that the return is signed by the tax filer in the "Sign Here" section or at the bottom of the return, even if it is already signed by a tax preparer.
2. **Electronic File Receipts** (for those who file their taxes electronically): **We do NOT accept Electronic File Receipts.** They do not contain the information we need to verify your application. You must submit a copy of a completed, signed, and dated 1040, 1040EZ, or 1040A for 2008. Note: We also do **NOT** accept IRS Form 8453-OL ("U.S. Individual Income Tax Declaration for an IRS e-file Online Return") or Form 8453.
3. **Tax Filing Extensions:** A **signed copy** of a filing extension **may** be submitted in lieu of an actual tax return; however, we **cannot** determine your eligibility for financial aid until you provide our office with a copy of your actual filed and signed tax return. Be aware that if you submit a filing extension and not an actual tax return, your priority for funding cannot be guaranteed (refer to the OFA website for priority deadline dates when applying for aid). Submit your extension **AND** attach an explanation of the extenuating circumstances leading to filing your taxes late.
4. **Foreign Tax Returns:** If you, your parents, or your spouse filed a foreign tax return or a tax return for Puerto Rico, Guam, American Samoa, the U.S. Virgin Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, or the Republic of Palau, you must submit a copy of the **signed** 2008 tax return to OFA. Currency must be converted to U.S. dollars (see www.federalreserve.gov/releases/h10/update to review daily exchange rates or use a currency converter such as the one at www.oanda.com/converter/classic). If the fiscal year does not end in December 2008, we need a **signed copy** of your most recently filed tax return along with a letter from your employer or accountant stating your January 2008 through December 2008 earnings.
5. **Non-Filing Statement:** If you, your parents, or your spouse are not or were not required to file a tax return based on income requirements established by the IRS (see chart on page 2), complete and **sign** the 2008 Non-Filing Statement on page 2 of this form. Additional copies are available from OFA or on the web at www.finaid.umich.edu/financial_aid_library/financial_aid_forms/fallwinterap.asp.
6. **State Tax Returns:** **DO NOT submit** copies of these returns; only submit copies of federal tax returns.



Non-Filing Statement (for Tax Year 2008)

Office of Financial Aid • University of Michigan • 2500 Student Activities Bldg. • 515 E. Jefferson St. • Ann Arbor, MI 48109-1316
Tel: (734) 763-6600 • Fax: (734) 647-3081 • Email: financial.aid@umich.edu • Web: www.finaid.umich.edu

If you, your parents, and/or your spouse **are not or were not** required to submit federal income tax returns to the IRS (or to a foreign country's government) based on income requirements, complete the **Non-Filing Statement** below and submit it by fax, postal mail, or in person (do **NOT** send as an email attachment) to the Office of Financial Aid (OFA) in lieu of tax return copies. Do **NOT** submit to our office without **ALL** required signatures.

Student's Name: Last First M.I. UMID Number (8 digits) Email Address

Section A - The Student and/or the Student's Spouse: *This section is to be completed by the student and/or the student's spouse if they are not or were not required to file a 2008 federal income tax return with the IRS (or to a foreign country's government).*

List all sources and amounts of income received in 2008 and attach copies of available W-2 forms.

SOURCE OF INCOME (from work, child support, Social Security, etc.): AMOUNT OF INCOME:

I am/we are not required to file 2008 federal income tax return(s).

Student's Signature Date Spouse's Signature Date

Section B - Parent(s): *This section is to be completed by the student's parent(s) if they are not or were not required to file a 2008 federal income tax return with the IRS (or to a foreign country's government).*

List all sources and amounts of income received in 2008, and attach copies of available W-2 forms. If income is from a foreign country, please provide documentation of earnings from that country and convert to U.S. dollars.

SOURCE OF INCOME (from work, child support, Social Security, etc.): AMOUNT OF INCOME:

I am/we are certifying that this information is correct and that I am/we are not required to file 2008 federal income tax return(s) or a foreign tax return (see #4 on reverse).

Father's Signature Date Mother's Signature Date

2008 FEDERAL INCOME TAX FILING REQUIREMENTS

This information is from the 2008 IRS 1040 and 1040A Instruction Booklets (see www.irs.gov). Amounts listed are for people under the age of 65; if you are over 65, please refer to the IRS instruction booklets.	For most people, a tax return must be filed with the Internal Revenue Service (IRS) if their 2008 income was at least:			
	Single dependent student <i>(your parents or someone else can claim you as a dependent)</i>	\$5,450 (earned income)	Married, filing separately	\$3,500 (gross income)
	Single, if claiming self	\$8,950 (gross income)	Head of household	\$11,500 (gross income)
	Married, filing joint return	\$17,900 (gross income)	Qualifying widow(er) with dependent child	\$14,400 (gross income)