



LAST NAME		FIRST NAME	MIDDLE INITIAL
S.S.#	SVSU I.D.#	TELEPHONE #	

On your 2009-2010 Free Application for Federal Student Aid (FAFSA), you marked that you (and your spouse, if married) were not going to file a federal income tax return for 2008. The information you provided on the FAFSA indicates that you may be required to file a tax return based on your income.

**INSTRUCTIONS:**

1. Please review your records and the tables below.
2. If you are required to file taxes, the SVSU Office of Scholarships and Financial Aid cannot process any awards for you until a return has been filed and a copy has been provided to the office.
3. If you were not required to file a return, please review the statements at the bottom and check the appropriate box for certification.
4. Sign and date this form, and return it to the SVSU Office of Scholarships and Financial Aid.

**2008 Filing Requirements for Most Taxpayers**

IF your filing status is...	AND at the end of 2008 you were...	THEN file a return if your gross income was at least...
single	under 65	\$8,950
	65 or older	\$10,300
married filing jointly	under 65 (both spouses)	\$17,900
	65 or older (one spouse)	\$18,950
	65 or older (both spouses)	\$20,000
married filing separately	any age	\$3,500
head of household	under 65	\$11,500
	65 or older	\$12,850
qualifying widow(er) with dependent child	under 65	\$14,400
	65 or older	\$15,450

**2008 Filing Requirements for Dependents**

If your parents (or someone else) can claim you as a dependent, and any of the situations below apply to you, you must file a return. Earned income includes salaries, wages, tips, and professional fees. It also includes taxable scholarship and fellowship grants. Unearned income includes investment-type income such as taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. Gross income is the total of your earned and unearned income.

If you were not age 65 or older or blind, you **must** file a return if **any** of the following apply:

- Your unearned income was more than \$900.
- Your earned income was more than \$5,450
- Your gross income was more than the larger of:
  - \$900, or
  - Your earned income (up to \$5,150) plus \$300.

**Certification:**

- I certify that my tax filing status is single, someone else cannot claim me as a dependent, and my gross income was less than \$8,950 (or \$10,300 if I qualify).
- I certify that my tax filing status is married filing jointly and that my combined income with my spouse is less than \$17,900 (or \$18,950 or \$20,000 if we qualify).
- I certify that my tax filing status is married filing separately and that my income is less than \$3,500.
- I certify that my tax filing status is head of household and that my income is less than \$11,500 (or \$12,850 if I qualify).
- I certify that my tax filing status is qualifying widow(er) with dependent child and that my income is less than \$14,400 (or \$15,450 if I qualify).

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

Date \_\_\_\_\_