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SUBMITTING 2020 FEDERAL INCOME TAX RETURNS AND/OR A NON-FILING STATEMENT FOR NON-U.S. CITIZENS

- All tax returns, receipts, and extensions must be signed by the tax filer.
- Submit documents by fax, mail, document upload in Wolverine Access, or in person.
- Include the student name and eight-digit U-M ID number at the top of the first page of the tax return(s).
- **If you filed a 2020 tax return:** When you apply for financial aid for the 2022-2023 academic year, you may be required to submit signed copies of 2020 federal income tax returns (1040s). You may be asked to submit tax returns for you and 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).
- **If you did not file a 2020 tax return:** If you 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 on the length of time in this country, complete the Non-Filing Statement for Non-U.S. Citizens below in lieu of tax return copies.

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

1. **Federal Tax Returns:** All signed copies of 2020 paper tax returns and attached schedules are acceptable (1040, 1040NR, 1040NR-EZ, or Form 8843). Be sure the return is signed by the tax filer in the "Sign Here" section even if it is already signed by a tax preparer.
2. **Foreign Tax Returns:** If you 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** 2020 tax return to our office. Currency must be converted to U.S. dollars (use a currency converter such as the one at oanda.com/currency/converter). If the fiscal year does not end in December 2020, we need a **signed copy** of your most recently filed tax return along with a letter from your employer or accountant stating your January 2020 through December 2020 earnings.
3. **Non-Filing Statement:** If you 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 2020 Non-Filing Statement below. Submit it by fax, mail, or in person (do NOT send as an email attachment) to the Office of Financial Aid in lieu of tax return copies. Do NOT submit without ALL required signatures.

Student's name: Last First M.I. U-M ID number (eight digits) Email address

*This section must be completed by the student and/or the student's spouse **if they are not or were not** required to file a 2020 federal income tax return with the Internal Revenue Service (IRS) or to a foreign country's government.*

List all sources and amounts of income received in 2020 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 2020 federal income tax return(s).

Student's Signature Date Spouse's Signature Date

2020 FEDERAL INCOME TAX FILING REQUIREMENTS

This information is from the 2020 IRS 1040 and 1040A Instruction Booklets (see irs.gov). Amounts listed are for people under the age of 65; if you are over 65, please visit the IRS website.

For most people, a tax return must be filed with the Internal Revenue Service (IRS) if their 2020 income was at least:

- Single dependent student (your parents or someone else can claim you as a dependent) **\$12,400** (gross income)
- Single, if claiming self: **\$12,400** (gross income)
- Married, filing joint return: **\$24,800** (gross income)
- Married, filing separately: **\$5** (gross income)
- Head of household: **\$18,650** (gross income)
- Qualifying widow(er) with dependent child **\$24,800** (gross income)