



NONFILING STATEMENT (INDEPENDENT STUDENTS) 2025–2026

- This information is required to process your application for financial aid for the 2025–2026 academic year.
- Complete this form and return it to the address above within 15 days.
- A separate form must be completed by each individual who did not file taxes.
- All submitted information must include the student's U-M ID number.

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

COMPLETE IF YOU HAVE NOT FILED A TAX RETURN

1. Are you the student or the student's spouse filling out this form on behalf of the student?

- I am the student and I did not personally complete a tax return**
- I am the student's spouse filling this out on the student's behalf**

2. Did you work and have earnings in 2023? **Yes No**

3. Were you issued a W-2? (If yes, attach all W-2s) **Yes No**

4. List your total earnings:

Source of income: _____	Dollar amount: \$ _____
Source of income: _____	Dollar amount: \$ _____
Source of income: _____	Dollar amount: \$ _____

INSTRUCTIONS

If you did not complete a 2023 tax return, complete the information above. We also require:

- Copies of a 2023 W-2 or Wage & Income Transcript
- A Verification of Nonfiling Letter for tax year 2023 from the IRS dated Oct. 1, 2024, or later.
- For more information and to request online: irs.gov/individuals/get-transcript

Note: If the IRS provides one of the following in lieu of this verification form, they are acceptable if indicating "no record of return filed" or "no transcript on file":

- Tax Account Transcript
- Record of Account Transcript
- Any version of IRS Form 13873

• Complete form 4506-T to request by mail: irs.gov/pub/irs-pdf/f4506t.pdf. If parent or independent student has never filed a federal tax return, use the mail request option.

2023 FEDERAL INCOME TAX FILING REQUIREMENTS

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 2022 income was at least:

- Single, if claiming self: **\$13,850** (gross income)
- Married, filing joint return: **\$27,700** (gross income)
- Married, filing separately: **\$13,850** (gross income)
- Head of household: **\$20,800** (gross income)
- Qualifying widow(er) with dependent child **\$27,700** (gross income)

This information is from irs.gov (Publication 501).

CERTIFICATION

I certify under penalty of law, that I was not required under federal IRS statute to file a 2023 federal income tax return and did not file one. I have attached all 2023 W-2/1099 forms.

Signature (handwritten signature is required) _____ Date _____

SPECIAL NOTE TO INDEPENDENT STUDENTS

Independent students are required to provide Verification of Nonfiling from the IRS or other tax authority. If you have made a good faith effort to do so, but are unable to obtain the Verification of Nonfiling, please complete the certification below.

I, _____, certify that I have attempted to obtain the Verification of Nonfiling from
Name
the IRS or other tax authorities and was unable to obtain the required documentation.

Signature (handwritten signature is required)

Date

Spouse's signature (handwritten signature is required)

Date