



SOUTHERN UNIVERSITY AT NEW ORLEANS
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Certification of Not Filing

NON-TAX FILER'S STATEMENT

STUDENT'S NAME _____ SUNO Banner ID # _____

I (Student Name) _____ (Parent's Name) _____

has not filed and will not file a 20____ U.S. Income Tax Return, Form 1040, or 1040EZ.

Note: The filing requirements (Pub. 17) as stated by the Internal Revenue Service are detailed on the back of this form.

The following information is being provided in lieu of a completed tax return. This information should be used in determining my (son's/daughter's/spouse's) Financial Aid Awards.

Student: _____ Parent: _____

*Source of Income: _____ *Source of Income: _____

Amount of Income: \$ _____ Amount of Income: \$ _____

(Check One) Independent _____ Dependent _____

Signature _____ Date _____ Marital Status _____
STUDENT

Signature _____ Date _____ SS # _____
SPOUSE

Signature _____ Date _____ SS# _____
PARENT

*SUPPORTING DOCUMENTS MUST BE ATTACHED-(W-2 Forms, 1099, SNAP, Social Security, Child Support Statement, and/or other untaxed income).

****WARNING: If you purposely give false or misleading information on this worksheet, you may be fined, be sentenced to jail, or both.****

Part One.

The Income Tax Return

The four chapters in this part provide basic information on the tax system. They take you through the first steps of filling out a tax return — such as deciding what your filing status is, how many exemptions you can take, and what form to file. They also discuss recordkeeping requirements, IRS e-file (electronic filing), certain penalties, and the two methods used to pay tax during the year: withholding and estimated tax.

1.

Filing Information

What's New



At the time this publication went to print, Congress was considering legislation that would do the following.

1. Provide additional tax relief for those affected by Hurricane Harvey, Irma, or Maria, and tax relief for those affected by other 2017 disasters, such as the California wildfires.
2. Extend certain tax benefits that expired at the end of 2016 and that currently can't be claimed on your 2017 tax return.
3. Change certain other tax provisions.

To learn whether this legislation was enacted resulting in changes that affect your 2017 tax return, go to *Recent Developments* at [IRS.gov/Pub17](https://www.irs.gov/pub17).

Due date of return. The due date to file your tax return is April 17, 2018. The due date is April 17 because April 15 is a Sunday and the Emancipation Day holiday in the District of Columbia is observed on April 16—even if you do not live in the District of Columbia.

Who must file. Generally, the amount of income you can receive before you must file a return has been increased. See [Table 1-1](#), [Table 1-2](#), and [Table 1-3](#) for the specific amounts.

Secure access. To combat identity fraud, the IRS has upgraded its identity verification process for certain self-help tools on [IRS.gov](https://www.irs.gov). To find out what types of information new users will need, go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess).

Access your online account. You must authenticate your identity. To securely log in to your federal tax account, go to [IRS.gov/Account](https://www.irs.gov/Account). View the amount you owe, review 18 months of payment history, access online payment options, and create or modify an online payment agreement. You can also access your tax records online.

Mailing your return. If you live in Connecticut, the District of Columbia, Maryland, Pennsylvania, Rhode Island, or West Virginia and you are

mailing in your return, you will need to mail it to a different address this year. See [Where To File](#) near the end of this publication.

Reminders

File online. Rather than filing a return on paper, you may be able to file electronically using IRS e-file. For more information, see [Why Should I File Electronically](#), later.

Change of address. If you change your address, you should notify the IRS. You can use Form 8822 to notify the IRS of the change. See [Change of Address](#), later, under [What Happens After I File](#).

Enter your social security number. You must enter your social security number (SSN) in the spaces provided on your tax return. If you file a joint return, enter the SSNs in the same order as the names.

Direct deposit of refund. Instead of getting a paper check, you may be able to have your refund deposited directly into your account at a bank or other financial institution. See [Direct Deposit](#) under [Refunds](#), later. If you choose direct deposit of your refund, you may be able to split the refund among two or three accounts.

Pay online or by phone. If you owe additional tax, you may be able to pay online or by phone. See [How To Pay](#), later.

Installment agreement. If you can't pay the full amount due with your return, you may ask to make monthly installment payments. See [Installment Agreement](#), later, under [Amount You Owe](#). You may be able to apply online for a payment agreement if you owe federal tax, interest, and penalties.

Automatic 6-month extension. You can get an automatic 6-month extension to file your tax return if, no later than the date your return is due, you file Form 4868. See [Automatic Extension](#), later.

Service in combat zone. You are allowed extra time to take care of your tax matters if you are a member of the Armed Forces who served in a combat zone, or if you served in a combat zone in support of the Armed Forces. See [Individuals Serving in Combat Zone](#), later, under [When Do I Have To File](#).

Adoption taxpayer identification number. If a child has been placed in your home for purposes of legal adoption and you won't be able to get a social security number for the child in time to file your return, you may be able to get an adoption taxpayer identification number (ATIN).

For more information, see [Social Security Number \(SSN\)](#), later.

Taxpayer identification number for aliens. If you or your dependent is a nonresident or resident alien who doesn't have and isn't eligible to get a social security number, file Form W-7, Application for IRS Individual Taxpayer Identification Number, with the IRS. For more information, see [Social Security Number \(SSN\)](#), later.

Individual taxpayer identification number (ITIN) renewal. Some ITINs must be renewed. If you haven't used your ITIN on a U.S. tax return at least once for tax years 2014, 2015 or 2016, or if your ITIN has the middle digits 70, 71, 72, or 80 (9NN-70-NNNN), it will expire at the end of 2017 and must be renewed if you need to file a U.S. federal tax return in 2018. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at [IRS.gov/ITIN](https://www.irs.gov/ITIN).

Frivolous tax submissions. The IRS has published a list of positions that are identified as frivolous. The penalty for filing a frivolous tax return is \$5,000. Also, the \$5,000 penalty will apply to other specified frivolous submissions. For more information, see [Civil Penalties](#), later.

Introduction

This chapter discusses the following topics.

- Whether you have to file a return.
- Which form to use.
- How to file electronically.
- How to file for free.
- When, how, and where to file your return.
- What happens if you pay too little or too much tax.
- What records you should keep and how long you should keep them.
- How you can change a return you have already filed.

Do I Have To File a Return?

You must file a federal income tax return if you are a citizen or resident of the United States or a resident of Puerto Rico and you meet the filing requirements for any of the following categories that apply to you.

1. Individuals in general. (There are special rules for surviving spouses, executors, administrators, legal representatives, U.S.

citizens and residents living outside the United States, residents of Puerto Rico, and individuals with income from U.S. possessions.)

2. Dependents.
3. Certain children under age 19 or full-time students.
4. Self-employed persons.
5. Aliens.

The filing requirements for each category are explained in this chapter.

The filing requirements apply even if you don't owe tax.



Even if you don't have to file a return, it may be to your advantage to do so. See [Who Should File](#), later.



File only one federal income tax return for the year regardless of how many jobs you had, how many Forms W-2 you received, or how many states you lived in during the year. Don't file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed.

Individuals—In General

If you are a U.S. citizen or resident, whether you must file a return depends on three factors.

1. Your gross income.
2. Your filing status.
3. Your age.

To find out whether you must file, see [Table 1-1](#), [Table 1-2](#), and [Table 1-3](#). Even if no table shows that you must file, you may need to file to get money back. See [Who Should File](#), later.

Gross income. This includes all income you receive in the form of money, goods, property, and services that isn't exempt from tax. It also includes income from sources outside the United States or from the sale of your main home (even if you can exclude all or part of it). Include part of your social security benefits if:

1. You were married, filing a separate return, and you lived with your spouse at any time during 2017; or
2. Half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly).

If either (1) or (2) applies, see the instructions for Form 1040 or 1040A, or Pub. 915, Social Security and Equivalent Railroad Retirement Benefits, to figure the social security benefits you must include in gross income.

Common types of income are discussed in [Part Two](#) of this publication.

Community income. If you are married and your permanent home is in a community property state, half of any income described by state law as community income may be considered yours. This affects your federal taxes, including

Table 1-1. 2017 Filing Requirements for Most Taxpayers

IF your filing status is...	AND at the end of 2017 you were...*	THEN file a return if your gross income was at least...**
Single	under 65	\$10,400
	65 or older	\$11,950
Married filing jointly***	under 65 (both spouses)	\$20,800
	65 or older (one spouse)	\$22,050
	65 or older (both spouses)	\$23,300
Married filing separately	any age	\$ 4,050
Head of household	under 65	\$13,400
	65 or older	\$14,950
Qualifying widow(er)	under 65	\$16,750
	65 or older	\$18,000

* If you were born on January 1, 1953, you are considered to be age 65 at the end of 2017. (If your spouse died in 2017 or if you are preparing a return for someone who died in 2017, see Pub. 501.)

** Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time during 2017 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for Form 1040 or 1040A or Pub. 915 to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

*** If you didn't live with your spouse at the end of 2017 (or on the date your spouse died) and your gross income was at least \$4,050, you must file a return regardless of your age.

whether you must file if you don't file a joint return with your spouse. See Pub. 555 for more information.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California generally must report half the combined community income of the individual and his or her domestic partner. See Pub. 555.

Self-employed individuals. If you are self-employed, your gross income includes the amount on line 7 of Schedule C (Form 1040), Profit or Loss From Business; line 1 of Schedule C-EZ (Form 1040), Net Profit From Business; and line 9 of Schedule F (Form 1040), Profit or Loss From Farming. See [Self-Employed Persons](#), later, for more information about your filing requirements.



If you don't report all of your self-employment income, your social security benefits may be lower when you retire.

Filing status. Your filing status depends on whether you are single or married and on your family situation. Your filing status is determined on the last day of your tax year, which is December 31 for most taxpayers. See [chapter 2](#) for an explanation of each filing status.

Age. If you are 65 or older at the end of the year, you generally can have a higher amount of gross income than other taxpayers before you must file. See [Table 1-1](#). You are considered 65 on the day before your 65th birthday.

For example, if your 65th birthday is on January 1, 2018, you are considered 65 for 2017.

Surviving Spouses, Executors, Administrators, and Legal Representatives

You must file a final return for a decedent (a person who died) if both of the following are true.

- You are the surviving spouse, executor, administrator, or legal representative.
- The decedent met the filing requirements at the date of death.

For more information on rules for filing a decedent's final return, see Pub. 559.

U.S. Citizens and Resident Aliens Living Abroad

To determine whether you must file a return, include in your gross income any income you received abroad, including any income you can exclude under the foreign earned income exclusion. For information on special tax rules that may apply to you, see Pub. 54. It is available online and at most U.S. embassies and consulates. See [How To Get Tax Help](#) in the back of this publication.

Residents of Puerto Rico

If you are a U.S. citizen and also a bona fide resident of Puerto Rico, you generally must file

a U.S. income tax return for any year in which you meet the income requirements. This is in addition to any legal requirement you may have to file an income tax return with Puerto Rico.

If you are a bona fide resident of Puerto Rico for the entire year, your U.S. gross income doesn't include income from sources within Puerto Rico. It does, however, include any income you received for your services as an employee of the United States or a U.S. agency. If you receive income from Puerto Rican sources that isn't subject to U.S. tax, you must reduce your standard deduction. As a result, the amount of income you must have before you are required to file a U.S. income tax return is lower than the applicable amount in [Table 1-1](#) or [Table 1-2](#). For more information, see Pub. 570.

Individuals With Income From U.S. Possessions

If you had income from Guam, the Commonwealth of the Northern Mariana Islands, American Samoa, or the U.S. Virgin Islands, special rules may apply when determining whether you must file a U.S. federal income tax return. In addition, you may have to file a return with the individual island government. See Pub. 570 for more information.

Dependents

If you are a dependent (one who meets the dependency tests in [chapter 3](#)), see [Table 1-2](#) to find out whether you must file a return. You also must file if your situation is described in [Table 1-3](#).

Responsibility of parent. Generally, a child is responsible for filing his or her own tax return and for paying any tax on the return. If a dependent child must file an income tax return but can't file due to age or any other reason, then a parent, guardian, or other legally responsible person must file it for the child. If the child can't sign the return, the parent or guardian must sign the child's name followed by the words "By (your signature), parent for minor child."

Child's earnings. Amounts a child earns by performing services are included in his or her gross income and not the gross income of the parent. This is true even if under local law the child's parent has the right to the earnings and may actually have received them. But if the child doesn't pay the tax due on this income, the parent is liable for the tax.

Certain Children Under Age 19 or Full-Time Students

If a child's only income is interest and dividends (including capital gain distributions and Alaska Permanent Fund dividends), the child was under age 19 at the end of 2017 or was a full-time student under age 24 at the end of 2017, and certain other conditions are met, a parent can elect to include the child's income on the parent's return. If this election is made, the child

doesn't have to file a return. See [Parent's Election To Report Child's Interest and Dividends](#) in chapter 31.

Self-Employed Persons

You are self-employed if you:

- Carry on a trade or business as a sole proprietor,
- Are an independent contractor,
- Are a member of a partnership, or
- Are in business for yourself in any other way.

Self-employment can include work in addition to your regular full-time business activities, such as certain part-time work you do at home or in addition to your regular job.

You must file a return if your gross income is at least as much as the filing requirement amount for your filing status and age (shown in [Table 1-1](#)). Also, you must file Form 1040 and Schedule SE (Form 1040), Self-Employment Tax, if:

1. Your net earnings from self-employment (excluding church employee income) were \$400 or more, or
2. You had church employee income of \$108.28 or more. (See [Table 1-3](#).)

Use Schedule SE (Form 1040) to figure your self-employment tax. Self-employment tax is comparable to the social security and Medicare tax withheld from an employee's wages. For more information about this tax, see Pub. 334, Tax Guide for Small Business.

Employees of foreign governments or international organizations. If you are a U.S. citizen who works in the United States for an international organization, a foreign government, or a wholly owned instrumentality of a foreign government, and your employer isn't required to withhold social security and Medicare taxes from your wages, you must include your earnings from services performed in the United States when figuring your net earnings from self-employment.

Ministers. You must include income from services you performed as a minister when figuring your net earnings from self-employment, unless you have an exemption from self-employment tax. This also applies to Christian Science practitioners and members of a religious order who have not taken a vow of poverty. For more information, see Pub. 517.

Aliens

Your status as an alien (resident, nonresident, or dual-status) determines whether and how you must file an income tax return.

The rules used to determine your alien status are discussed in Pub. 519, U.S. Tax Guide for Aliens.

Resident alien. If you are a resident alien for the entire year, you must file a tax return following the same rules that apply to U.S. citizens. Use the forms discussed in this publication.

Nonresident alien. If you are a nonresident alien, the rules and tax forms that apply to you are different from those that apply to U.S. citizens and resident aliens. See Pub. 519 to find out if U.S. income tax laws apply to you and which forms you should file.

Dual-status taxpayer. If you are a resident alien for part of the tax year and a nonresident alien for the rest of the year, you are a dual-status taxpayer. Different rules apply for each part of the year. For information on dual-status taxpayers, see Pub. 519.

Who Should File

Even if you don't have to file, you should file a federal income tax return to get money back if any of the following conditions apply.

1. You had federal income tax withheld or made estimated tax payments.
2. You qualify for the earned income credit. See [chapter 36](#) for more information.
3. You qualify for the additional child tax credit. See [chapter 34](#) for more information.
4. You qualify for the premium tax credit. See [chapter 37](#) for more information.
5. You qualify for the health coverage tax credit. See [chapter 38](#) for more information.
6. You qualify for the American opportunity credit. See [chapter 35](#) for more information.
7. You qualify for the credit for federal tax on fuels. See [chapter 30](#) for more information.

Which Form Should I Use?

You must use one of three forms to file your return: Form 1040EZ, Form 1040A, or Form 1040. (But also see [Why Should I File Electronically](#), later.)



See the discussion under Form 1040 for when you must use that form.

Form 1040EZ

Form 1040EZ is the simplest form to use.

You can use Form 1040EZ if all of the following apply.

1. Your filing status is single or married filing jointly. If you were a nonresident alien at any time in 2017, your filing status must be married filing jointly.
2. You (and your spouse if married filing a joint return) were under age 65 and not blind at the end of 2017. If you were born on January 1, 1953, you are considered to be age 65 at the end of 2017.
3. You don't claim any dependents.
4. Your taxable income is less than \$100,000.