

Instruction Sheet for Parent Income Tax Non-Filer Form

Do not return this page. It is for reference only.

If a parent and/or parent's partner/spouse reported earnings on your FAFSA, but did not/will not file an income tax return for 2014, then the parent must complete a non-filer form.

- Please attach a copy of all 2014 W-2 forms.
- Include wages, salaries, tips, undocumented income, and business income if self-employed.
- If you had no income in 2014, please report "\$0."

Table 1.2014 Filing Requirements Chart for Most Taxpayers

IF your filing status is...	AND at the end of 2014 you were...*	THEN file a return if your gross income was at least...**
single	under 65	\$10,150
	65 or older	\$11,700
head of household	under 65	\$13,050
	65 or older	\$14,600
married, filing jointly***	under 65 (both spouses)	\$20,300
	65 or older (one spouse)	\$21,500
	65 or older (both spouses)	\$22,700
married, filing separately	any age	\$3,950
qualifying widow(er) with dependent child	under 65	\$16,350
	65 or older	\$17,550

* If you were born before January 2, 1950, you are considered to be 65 or older at the end of 2014. (If your spouse died in 2014, see [Death of spouse](#), later. If you are preparing a return for someone who died in 2014, see [Death of taxpayer](#), later.

** Gross income means all income you receive in the form of money, goods, property, and services that is not 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). **Do not** include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time during 2014 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 Form 1040 instructions 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, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

*** If you did not live with your spouse at the end of 2014 (or on the date your spouse died) and your gross income was at least \$3,950, you must file a return regardless of your age.

You may have to pay a penalty if you are required to file a return but fail to do so. If you willfully fail to file a return, you may be subject to criminal prosecution.

For information on what form to use — Form 1040EZ, Form 1040A, or Form 1040 — see the instructions for your tax return.

Gross income. Gross income is all income you receive in the form of money, goods, property, and services that is not exempt from tax. If you are married and live with your spouse in a community property state, half of any income defined by state law as community income may be considered yours. For a list of community property states, see [Community property states](#) under *Married Filing Separately*, later.

Self-employed persons. If you are self-employed in a business that provides services (where products are not a factor), your gross income from that business is the gross receipts. If you are self-employed in a business involving manufacturing, merchandising, or mining, your gross income from that business is the total sales minus the cost of goods sold. In either case, you must add any income from investments and from incidental or outside operations or sources.

Return to:
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