



**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 2016, then the parent must complete a non-filer form.

- Please attach a copy of all 2016 W-2 forms.
- Include wages, salaries, tips, undocumented income, and business income if self-employed.
- If you had no income in 2016, please report “\$0.”

**Table 1-1. 2016 Filing Requirements for Most Taxpayers**

IF your filing status is...	AND at the end of 2016 you were...*	THEN file a return if your gross income was at least...**
single	under 65	\$10,350
	65 or older	\$11,900
married filing jointly***	under 65 (both spouses)	\$20,700
	65 or older (one spouse)	\$21,950
	65 or older (both spouses)	\$23,200
married filing separately	any age	\$ 4,050
head of household	under 65	\$13,350
	65 or older	\$14,900
qualifying widow(er) with dependent child	under 65	\$16,650
	65 or older	\$17,900

\* If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016. (If your spouse died in 2016 or if you are preparing a return for someone who died in 2016, 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 2016 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 2016 (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.

## Self-employed persons

If you are self-employed in a business that provides services (where the production, purchase, or sale of merchandise is not an income-producing factor), gross income from that business is the gross receipts.

If you are self-employed in a business involving manufacturing, merchandising, or mining, gross income from that business is the total sales minus the cost of goods sold. Then, to this figure, you add any income from investments and from incidental or outside operations or sources. See [Publication 334](#), *Tax Guide for Small Business*, for more information.

Return to:

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