ENMU ROSWELL

Financial Aid Office

2025-26 PARENT SPOUSE NONTAX FILER FORM

Students Name: ____ ____________
Last *First* *M.I.* Student ID

Address: ____
Street Address *City* *State* *ZIP Code*

Phone: ____________________ Email ______________________________

You indicated on your Free Application for Federal Student Aid that you did not file a 2023 federal tax return. Federal regulations require our office to verify this information.

By completing this form, you certify that you did not file **and** are not required to file a 2023 federal tax return. Check the boxes that applies to you.

☐ Parent spouse did not file a 2023 federal tax return because;

☐ I was not employed and did not have any income earned from work in 2023.

☐ I had too little taxable income to be required to file a tax return.
(If you are unsure whether or not you/spouse were required to file a tax return in 2023, please refer to Table 1-1 from IRS Publication 17 on the reverse side of this page.)

☐ I cannot provide W-2 forms for 2023 for wages earned because ______________________
____

Note: Employers are required to provide W-2 forms for employees; therefore, if you were an employee even part of 2023, you must attach a copy of all of your 2023 W-2's.

Parent Spouse	Parent Spouse Employers	2023 Amount Earned	My W-2 is included

Certification Statement

By signing this form, I certify that all of the information reported is complete and accurate.

Parent Spouse Signature: ______________________________ Date: ______________

Table 1. **2023 Filing Requirements Chart for Most Taxpayers**

IF your filing status is...	**AND at the end of 2023 you were...***	**THEN file a return if your gross income was at least...****
single	under 65	$13,850
	65 or older	$15,700
head of household	under 65	$20,800
	65 or older	$22,650
married filing jointly***	under 65 (both spouses)	$27,700
	65 or older (one spouse)	$29,200
	65 or older (both spouses)	$30,700
married filing separately	any age	$5
qualifying surviving spouse	under 65	$27,700
	65 or older	$29,200

** If you were born before January 2, 1959, you're considered to be 65 or older at the end of 2023. (If your spouse died in 2023, see Death of spouse, later. If you're preparing a return for someone who died in 2023, see Death of taxpayer, later.)*

*** **Gross income** means all income you receive 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're married filing a separate return and you lived with your spouse at any time during 2023, 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 and 1040-SR 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, 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 2023 (or on the date your spouse died) and your gross income was at least $5, you must file a return regardless of your age.*