



Florida Agricultural and Mechanical University

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2026-2027 Student Certification for Non-Filing (Dependent Only)

Student Name _____ Student ID# _____

If you did not file a 2024 Federal Income Tax Return, refer to the table below to determine if you meet the 2024 Filing Requirements for most taxpayers. If you did not file taxes because you were not required to, list the sources and amounts of income received in 2024 in the spaces provided below.

2025 Filing Requirements for Most Taxpayers

IF your filing status is...	And at the end of 2025 you were...*	THEN file a return if your gross income was at least...**Do not complete this form if you fit these criteria
Single	under 65	\$15,750
	65 or older	\$17,750
Married filing jointly***	under 65 (both spouses)	\$31,500
	65 or older (one spouse)	\$33,100
	65 or older (both spouses)	\$34,700
Married filing separately	any age	\$5
Head of household	under 65	\$23,625
	65 or older	\$25,625
Qualifying surviving spouse	under 65	\$31,500
	65 or older	\$33,100

*If you were born on January 2, 1961, you are age 65 at the end of 2025. (If your spouse died in 2025 or if you are preparing a return for someone who died in **2025**, 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 in **2025** 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 lines 5a and 5b to figure out 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 **2025** (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

		\$
Source of income		Amount
		\$
Source of income		Amount

I hereby certify that I am not required to file a 2025 Federal Income Tax Return and that the information contained above is true to the best of my knowledge.

Student Signature

Spouse Signature

Date