# Nueta Hidatsa Sahnish College Tel.: 701.627.8015

# Office of Financial Aid Fax: 701.627.2781

301 College DRIVE [www.nhsc.edu](http://www.nhsc.edu) PO Box 490, New Town, ND 58763

**2021-2022 NHSC Non-Tax Filer Statement – Dependent Student**

The instructions and certifications below apply to the student. Complete this section if you, the student, will not file and are not required to file a 2019 income tax return with the IRS.

**Check the box that applies:**

* The student was not employed and had no income earned from work in 2019.
* The student was employed in 2019 and has listed below the names of all employers, the amount earned from each employer in 2019, and whether an IRS W-2 form or an equivalent document is provided. [Provide copies of all 2019 IRS W-2 forms issued to the student by their employers]. List every employer even if the employer did not issue an IRS W-2 form.

**If more space is needed, provide a separate page with the student’s name and ID number at the top.**

*Do not leave any line blank-if you earned $0, write “0” on the appropriate line:*

|  |  |  |
| --- | --- | --- |
| **Employer’s Name** | **IRS W-2 or an Equivalent Document Provided?** | **Annual Amount Earned in 2018** |
| Student’s total earnings from work |  *Yes*  *No* | **$** |
| Interest/Dividends |  *Yes*  *No* | **$** |
| Permanent Fund Dividend |  *Yes*  *No* | **$** |
|  |  *Yes*  *No* | **$** |
|  |  *Yes*  *No* | **$** |
|  |  *Yes*  *No* | **$** |
|  |  *Yes*  *No* | **$** |
|  |  *Yes*  *No* | **$** |
|  |  *Yes*  *No* | **$** |
| Total taxable/non-taxable income for 2019: | | **$** |

* Check this box if you receive Tribal Disbursements or Oil Royalties that are tax exempt.

If you check the box please complete the Tax Exempt Form on the reverse side of this form.

I certify that I have not filed and I am not required to file a 2019 federal tax return (form 1040/1040A/1040EZ). I further certify that all documentation submitted for the purpose of reporting my 2019 earnings are complete and correct. Additionally, I understand that I am responsible for returning all financial aid monies due to inaccurate, false or misleading information provided on this form.

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**Student Signature Date**

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**TAX EXEMPT INCOME STATEMENT**

Due to the following Revenue Ruling 56-342, SECTION 61. - GROSS INCOME DEFINED,

I \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ do not have to declare any amount of income received from disbursements, nor do I have to claim them on taxes.

Revenue Ruling 56-342, SECTION 61. - GROSS INCOME DEFINED

Income held in trust for or received by the patent holder which is derived directly from allotted and restricted Indian lands while such lands are held by the United States, as trustee, in accordance with section 5 of the General Allotment Act of 1887, 24 Stat. 388, as amended, 25 U.S.C. 348, is exempt from Federal income tax. Squire v. Horton Capoeman et ux., 351 U.S. 1, Ct. D. 1796, C.B. 1956-1, 605. Such exempt income includes rentals (including crop rentals), royalties, proceeds of sales of the natural resources of such land, and income from the sale of crops grown upon the land and from the use of the land for grazing purposes. Such income is not includible in computing net earnings from self-employment for the purpose of the tax imposed by the Self-Employment Contributions Act of 1954 (chapter 2, subtitle A, Internal Revenue Code of 1954).

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Student’s Printed Name

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Student’s Signature Date