<http://www.ats.ucla.edu/stat/sas/webbooks/reg/chapter1/sasreg1.htm>

Earlier we focused on screening your data for potential errors.  In the next chapter, we will focus on regression diagnostics to verify whether your data meet the assumptions of linear regression.  Here, we will focus on the issue of normality.  Some researchers believe that linear regression requires that the outcome (dependent) and predictor variables be normally distributed. We need to clarify this issue. In actuality, it is the residuals that need to be normally distributed.  In fact, the residuals need to be normal only for the t-tests to be valid. The estimation of the regression coefficients do not require normally distributed residuals. As we are interested in having valid t-tests, we will investigate issues concerning normality.