

## **INDEPENDENT STUDENT SPECIAL CIRCUMSTANCES APPEAL**

### **INSTRUCTIONS AND FORM**

**Academic Year 2009–2010**

You may complete the Special Circumstances Appeal form if you are an independent student whose current financial situation is not accurately reflected by 2008 tax information. Your family's 2008 income is used to assess your financial need for the 2009–2010 school year, in accordance with federal laws and regulations. If your family's income is lower due to special circumstances, a financial aid administrator may be able to use estimated 2009 income to calculate financial need. This financial situation may be due to loss of a job, separation or divorce, death, disability, unusual medical expenses, or other circumstances.

If you have not already done so, you must first apply for federal financial aid by completing the 2009–2010 Free Application for Federal Student Aid (FAFSA) with 2008 tax information. After submitting the FAFSA, please provide information regarding your reduction in income by completing this form. Your appeal is complete only when you attach the documentation that validates your special circumstances. No action will be taken until all of the documentation appropriate to your circumstance is submitted to the Office of Student Finance.

### **Documentation is essential**

You and/or your family must submit all of the following documentation:

- A signed personal statement that explains your special situation; and
- Your (and your spouse's) 2008 federal tax form **1040, 1040A, 1040EZ**, including all pages, schedules, and **W-2s**
- Sections 1, 2, 3, and 4 of the Special Circumstances Appeal form (attached) completed correctly

### **Appeal categories**

**In addition, select the category from the following list that most closely describes your 2009–2010 special circumstance. Read the description carefully and attach all of the documentation requested under that category.**

#### **CATEGORY: Loss or reduction of employment, loss of military employment or benefits**

You and/or your spouse earned money in 2008 and have had an income reduction (loss of overtime will not be considered), or have lost employment for at least 8 weeks in 2009 that has resulted in a reduction of income.

**Eight (8) weeks** must have passed prior to submission of this appeal for either circumstance.

- Provide copies of **written verification** from a former employer(s) that indicates start and end date of employment or reduction of hours. Former employers should document dates and amounts received for earnings, severance pay, vacation, and retirement payout; **and**
- a **written statement** from your (or your spouse's) current or future employer(s) that indicates your expected gross earnings for the calendar year 2009. Year 2009 earnings must be documented with a letter from your employer projecting earnings or with copies of your two most recent pay stubs; and
- eligibility forms** that indicate dates and amount of unemployment benefits, such as unemployment compensation you are or will be receiving.

#### **CATEGORY: Separation, divorce, or death**

You have already filed your annual Free Application for Federal Student Aid (FAFSA) and since that time, you and your spouse have separated or divorced, or your spouse has died.

- Provide **legal separation papers or divorce decree; or**
- evidence of separate living accommodations** if no legal separation exists; **or**
- a death certificate, and documentation of year-to-date earnings for deceased spouse.**

Categories continue on Page 2

## **CATEGORY: Loss of taxed/untaxed income or benefit**

You and/or your spouse received unemployment compensation, or another taxed or untaxed income or benefit in 2008, and have completely lost that income or benefit for at least 8 weeks in the calendar year 2009. Eight (8) weeks without compensation must have passed prior to your submission of this appeal. The untaxed income or benefit must be from a public or private agency, a company, or from a person due to court order. (Do not include loss of educational veterans benefits.) Income and benefits may include: Social Security benefits, Supplemental Security Income (SSI), child support, untaxed retirement or disability benefits, welfare benefits, and Minnesota Family Investment Plan (MFIP).

—Provide copies of **all contracts, agency notices, or legal papers** that indicate the date your (or your spouse's) taxed/untaxed income or benefit was terminated, what amount of income came from that source, and how that income was used.

## **CATEGORY: Loss of one-time income**

You and/or your spouse received one-time income in 2008 that will not occur in 2009 (e.g., rollover into a Roth IRA, moving expense allowance, back-year Social Security payments, or a divorce settlement). Special circumstance consideration **will not** be given if this one-time income is a result of an inheritance, job bonus or overtime compensation, gambling winnings, pension, capital gain, insurance settlements, or early distributions of retirement accounts.

—Provide copies of **all contracts, agency notices, or legal papers** that indicate the date your (or your spouse's) one-time income was terminated, what amount of income came from that source, and how that income was used.

## **CATEGORY: Unusual, unreimbursed medical care expenses**

**NOTE: Only expenses already paid directly by the student or spouse will be considered.**

**Unexpected/non-recurring medical expenses**—You and/or your spouse have paid for unusual or unexpected medical expenses for a member of your household that are not reimbursed. These expenses are over and above typical health maintenance costs due to an unexpected, extraordinary, or non-recurring emergency or incident.

OSF assumes that you and your family members will have insurance coverage. Only those costs not covered by insurance or another agency may be considered. These expenses must be at least \$1,000.

—Provide copies of canceled checks that document your PAID medical expense.

Payment of insurance premiums, regular health maintenance, and routine expenses such as eyeglasses, birth control prescriptions, and elective or cosmetic procedures (e. g., orthodontic braces) are **not** considered unusual medical expenses and **will not be considered** for the special circumstances appeal.

**Medical expenses for certified disabled student**—If you have medical expenses due to a chronic disability, these costs may be considered in your financial aid eligibility. Disability related costs are those expenses attributable to maintaining a chronic illness or condition that is not due to an unexpected incident or emergency. If you attend the University of Minnesota, Twin Cities, contact Disability Services, 180 McNamara Center, 200 Oak St. S.E., East Bank campus, for information on the availability of additional services and certification.

—Provide a **statement from health care provider** that documents the unusual condition; **and**

—**receipts or canceled checks** that demonstrate **payment** for medical treatment of this condition.

## **CATEGORY: Tuition expenses for private elementary or secondary education**

You and/or your spouse pay elementary or secondary school tuition for a member of your family during the 2009–2010 academic year. Only expenses not covered or reimbursed by another agency/source will be considered. Only tuition incurred during the 2009–2010 academic year (after September 2009) will be considered.

—Provide a copy of the **school's enrollment contract** that includes name(s) of your children enrolled during the 2009–2010 academic year, tuition cost, and the amount of any scholarships or grants that subsidize the tuition.

## **CATEGORY: Nursing home expense / Adult dependent care**

You or your spouse are paying a nursing home or an adult dependent care facility for care provided to a member of your family during the 2009-2010 academic year.

—Provide documentation that your family member is being cared for by a nursing home or other facility, person, or agency.

—Provide documentation of your payments; i.e. copies of cancelled checks or payment receipts from person, facility, or agency.

# SPECIAL CIRCUMSTANCES APPEAL

Academic Year 2009–2010

**I INDEPENDENT STUDENTS**—Read the Special Circumstances Appeal Instructions carefully before completing this form. You must complete Sections 1, 2, 3, and 4 (back). **Please return by March 15, 2010**, to the address on the right. **Note: Legitimate appeals will be accepted after that date.**

**Return in person or by mail to:**  
 One Stop Student Services  
 University of Minnesota, Twin Cities  
 200 Fraser Hall, 106 Pleasant St. SE  
 Minneapolis, MN 55455-0422

**Or to other campus locations:**  
 130 West Bank Skyway, West Bank  
 130 Coffey Hall, St. Paul

To complete online, open in Adobe Reader (free at Adobe.com). Place the cursor in a field and type. Print each page when completed. Add the required signature(s) in blue or black ink.

## SECTION 1. Student information

Student name (Last, first, MI)	Student ID number	Date
Address (street or P.O. Box, apartment number, city, state, ZIP code)		Phone (with area code)

**List all family members included on your 2009–2010 Free Application for Federal Student Aid (FAFSA).**  
 If you need more space, you may add more family members in your personal statement.

Name	Birth date	Relationship to student	Post-secondary institution s/he will attend at least half time from July 1, 2009 to June 30, 2010	Social Security number
		self	University of Minnesota, Twin Cities	
		spouse		
		child		
		child		
		child		

## SECTION 2. Income source table

January 1 through December 31, 2009	Actual 1/1/09 - today	Estimated Today - 12/31/09	Total Actual + estimated						
1. Income earned from work by student (wages, salary, and tips, for example)									
2. Income earned from work by spouse (wages, salary, and tips, for example)									
3. Business, farm, or rental income									
4. Interest/dividend income, specify by source and value:									
<table border="1"> <tr> <td>source</td> <td>\$</td> <td>value</td> <td>source</td> <td>\$</td> <td>value</td> </tr> </table>	source	\$	value	source	\$	value			
source	\$	value	source	\$	value				
5. Unemployment compensation									
6. Capital gains									
7. Spousal maintenance									
8. Child support									
9. Welfare benefits (such as AFDC or TANF)									
10. Veterans benefits									
11. Social Security benefits (including SSI)									
12. Workers' compensation									
13. Short-term or long-term disability benefits									
14. Severance pay									
15. Withdrawal from retirement account									
16. Other (e.g., pension, annuity, rental income, housing allowance, bonuses)									



To request copies of this form in an alternative format, please call the Disabilities Services liaison for financial aid at 612-625-9578. The University of Minnesota is an equal opportunity employer and educator.

### SECTION 3: FAFSA Additional Information tables, calendar year 2008

**Items to review.** We need these items to be reviewed if you and/or your spouse reported dollar amounts on lines 46 and 47 of your 2008 FAFSA. Enter a \$0 next to any item that does not apply to you or your spouse. Please report annual amounts.

<b>Q46. Student's 2008 Additional Financial Information (Enter the combined amounts for you and your spouse)</b>	<b>2008 FAFSA</b>	<b>2009 Estimate</b>
a. Education credits (Hope and Lifetime Learning tax credits) from IRS Form 1040—line 49 or 1040A—line 31.	\$	\$
b. Child support paid because of divorce or separation or as a result of a legal requirement. Don't include support for children in your household, as reported in question 96.	\$	\$
c. Taxable earnings from need-based employment programs, such as Federal Work-Study and need-based employment portions of fellowships and assistantships.	\$	\$
d. Student grant and scholarship aid reported to the IRS in your adjusted gross income. Includes AmeriCorps benefits (awards, living allowances and interest accrual payments), as well as grant and scholarship portions of fellowships and assistantships.	\$	\$
e. Combat pay or special combat pay. Only enter the amount that was taxable and included in your adjusted gross income. Combat pay is reported on the W-2 in Box 12, Code Q.	\$	\$

<b>Q47. Student's 2008 Untaxed Income (Enter the combined amounts for you and your spouse)</b>	<b>2008 FAFSA</b>	<b>2009 Estimate</b>
a. Payments to tax-deferred pension and savings plans (paid directly or withheld from earnings), including, but not limited to, amounts reported on the W-2 forms in Boxes 12a through 12d, codes D, E, F, G, H, and S.	\$	\$
b. IRA deductions and payments to self-employed SEP, SIMPLE, Keogh, and other qualified plans from IRS Form 1040—line 28 + line 32 or 1040A—line 17.	\$	\$
c. Child support received for all children. Don't include foster or adoption payments.	\$	\$
d. Tax exempt interest from IRS Form 1040—line 8b or 1040A—line 8b.	\$	\$
e. Untaxed portions of IRA distributions from IRS Form 1040—lines (15a minus 15b) or 1040A—lines (11a minus 11b). Exclude rollovers. If negative, enter a zero here.	\$	\$
f. Untaxed portions of pensions from IRS Form 1040—lines (16a minus 16b) or 1040A—lines (12a minus 12b). Exclude rollovers. If negative, enter a zero here.	\$	\$
g. Housing, food, and other living allowances paid to members of the military, clergy, and others (including cash payments and cash value of benefits).	\$	\$
h. Veterans noneducation benefits such as Disability, Death Pension, or Dependency & Indemnity Compensation (DIC) and/or VA Educational Work-Study allowances.	\$	\$
i. Other untaxed income not reported, such as workers' compensation, disability, etc. Don't include student aid, earned income credit, child tax credit, welfare payments, untaxed Social Security benefits, Workforce Investment Act educational benefits, combat pay (if you are not a tax filer), benefits from flexible spending arrangements (e.g., cafeteria plans), foreign income exclusion, or credit for federal tax on special fuels.	\$	\$
j. Money received, or paid on your behalf (e.g., bills), not reported elsewhere on this form.	\$	\$

### SECTION 4. Certification

To the best of my knowledge, the information in this appeal is true. I understand that misrepresentation of facts in connection with this appeal, whenever discovered, may be sufficient cause, in and of itself, for cancellation and repayment of financial aid. I understand that my federal tax return will be used to verify the current financial aid application information and that I will be selected for institutional verification at the University of Minnesota, Twin Cities, in the next aid year. **WARNING:** If you use this form to establish eligibility for federal student financial aid and purposely give false or misleading information, you may be fined \$10,000, sent to prison, or both.

Student signature	Date
Spouse signature	Date