

INDEPENDENT STUDENT SPECIAL CIRCUMSTANCES APPEAL**INSTRUCTIONS AND FORM****Academic Year 2023–2024**

You may complete the Special Circumstances Appeal if you are an independent student whose current financial situation is not accurately reflected by 2021 tax information. Your family's 2021 income is used to assess your financial need for the 2023–2024 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 your estimated 2023 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.

Documentation is essential. You and your family must submit all of the following:

- ☐ **Sections 1, 2, 3, and 4 of the Special Circumstances Appeal form (attached) completed correctly**
- ☐ **A signed personal statement that explains your special situation**
- ☐ **Copies of you and your spouse's 2021 & 2022 federal tax forms 1040 (including all schedules) and W-2s**

If you have not already done so, you must first apply for federal financial aid by completing the 2023–2024 Free Application for Federal Student Aid (FAFSA) with 2021 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. You may submit your appeal online via the following link: <https://z.umn.edu/SpecialCircumstancesAppeal>

Appeal categories

Select the category that most closely describes your 2023–2024 special circumstance.

☐ **Loss or reduction of employment, loss of military employment or benefits**

You and/or your spouse earned money in 2021 and have had an income reduction (loss of overtime will not be considered), or have lost employment in 2023 that has resulted in a reduction of income. We will need to understand your unemployment compensation benefits before you appeal. Please carefully read the instructions below.

YOU MUST PROVIDE ALL OF THE FOLLOWING:

- 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. *You may provide us with a copy of your last pay stub received which should detail your year-to-date earnings, severance, etc.; **AND**
- unemployment eligibility forms** that indicate dates and amount of unemployment benefits you are or will be receiving. We need a copy of your initial eligibility determination letter from the unemployment compensation office; **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 2023. Year 2023 earnings must be documented with a letter from your employer projecting earnings or with copies of your two most recent pay stubs.

☐ **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.

YOU MUST PROVIDE ONE OF THE FOLLOWING:

- 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

☐ **Loss of taxed/untaxed income or benefit**

You and/or your spouse received unemployment compensation, or another taxed or untaxed income or benefit in 2021, and have completely lost that income or benefit for at least 8 weeks in the calendar year 2023. 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).

YOU MUST PROVIDE ALL OF THE FOLLOWING:

—**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 income was used. If loss of child support, provide relevant pages of court decree documenting that it will end.

☐ **Loss of one-time income**

You and/or your spouse received one-time income in 2021 that will not occur in 2023 (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.

YOU MUST PROVIDE ALL OF THE FOLLOWING:

—**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.

☐ **Unusual, unreimbursed medical care expenses**

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

- **Unexpected 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 emergency or incident. 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. 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 \$1,300.**

YOU MUST PROVIDE ALL OF THE FOLLOWING:

—a concise summary of your total 2022 or 2023 medical expenses PAID; AND
—proof of paid expenses, e.g.: receipts from provider, credit card statements; copies of cancelled checks (explanation of benefits & invoices are not documentations of paid expenses)

- **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 attributed 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.

YOU MUST PROVIDE ALL OF THE FOLLOWING:

—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.

☐ **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 2023–2024 academic year. Only expenses not covered or reimbursed by another agency/source will be considered. Only tuition incurred during the 2023–2024 academic year (after August 2023) will be considered.

YOU MUST PROVIDE ALL OF THE FOLLOWING:

—a copy of the **school's enrollment contract** that includes name(s) of your children enrolled during the 2023-2024 academic year, tuition cost, and the amount of any scholarships or grants that subsidize the tuition.

☐ **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 2023-2024 academic year.

YOU MUST PROVIDE ALL OF THE FOLLOWING:

—documentation that your family member is being cared for by a nursing home or other facility, person, or agency; **AND**
—documentation of your payments (i.e. copies of cancelled checks or payment receipts from person, facility, or agency)

SPECIAL CIRCUMSTANCES APPEAL

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 31, 2024**, to the address on the right. **Note: Legitimate appeals will be accepted after this date.** If you will NOT be enrolled for Spring semester 2024, the deadline to appeal is November 30, 2023.

Academic Year 2023–2024**RETURN FORM:****ONLINE VIA:**<https://z.umn.edu/SpecialCircumstancesAppeal>**BY MAIL TO:**

Office of Student Finance
160 Williamson Hall
231 Pillsbury Dr. SE
Minneapolis, MN 55455-0252

IN PERSON ON CAMPUS TO:

333 Robert H. Bruininks Hall
130 West Bank Skyway
130 Coffey Hall

To ensure privacy online, open in Adobe Reader (free at Adobe.com). Please add the required signature(s) in blue or black ink.

SECTION 1. Student information

| | | |
|--|---------------|---------------------------|
| Name (last, first, middle initial) | University ID | Date |
| Current mailing address (street, apartment or PO Box number, city, state, ZIP code, country) | | Phone (include area code) |

List all family members included on your 2023–2024 Free Application for Federal Student Aid (FAFSA). If you need more space, you may add more family members in your personal statement.

| Name | Birthdate | Relationship to student | Post-secondary institution s/he will attend at least half time from July 1, 2023 to June 30, 2024 | Social Security number (last 4 digits) |
|------|-----------|-------------------------|---|--|
| | | Self | University of Minnesota, Twin Cities | |
| | | Spouse | | |
| | | Child | | |
| | | Child | | |
| | | Child | | |
| | | | | |

SECTION 2. Income source table

| January 1 through December 31, 2023 | | | | Actual 1/1/23 - Today | Estimated Today - 12/31/23 | 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: | | | | | | |
| 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) | | | | | | |



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To request copies of this form in an alternative format, please call a Disability Resource Center liaison at 612-626-1333. The University of Minnesota is an equal opportunity employer and educator. This form is printed on paper made from no less than 20 percent post-consumer waste.

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Please recycle.

SECTION 3: FAFSA Additional Information tables, calendar year 2021, academic year 2023-2024

Items to review. We need these items to be reviewed if you and/or your spouse reported dollar amounts on lines 40 and 41 of your 2023-24 FAFSA. Enter a \$0 next to any item that does not apply to you or your spouse. Please report annual amounts.

| Q40. Student's 2021 Additional Financial Information (Enter the combined amounts for you and your spouse) | 2021 Tax Year | 2023 Tax Year Estimate |
|--|----------------------|-------------------------------|
| a. Education credits (Hope and Lifetime Learning tax credits) from IRS Form 1040 Schedule 3—line 3. | \$ | \$ |
| 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 90. | \$ | \$ |
| c. Taxable earnings from need-based employment programs, such as Federal Work-Study and need-based employment portions of fellowships and assistantships. | \$ | \$ |
| d. Taxable college grant and scholarship aid reported to the IRS as 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. Don't include untaxed combat pay. | \$ | \$ |
| f. Earnings from work under a cooperative education program offered by a college. | \$ | \$ |

| Q41. Student's 2021 Untaxed Income (Enter the combined amounts for you and your spouse) | 2021 Tax Year | 2023 Tax Year Estimate |
|---|----------------------|-------------------------------|
| 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. Don't include amount report in code DD (employer contributions toward employee health benefits). | \$ | \$ |
| b. IRA deductions and payments to self-employed SEP, SIMPLE, Keogh, and other qualified plans from IRS Form 1040 Schedule 1—total of lines 16 + 20. | \$ | \$ |
| c. Child support received for any of your children. Don't include foster or adoption payments. | \$ | \$ |
| d. Tax exempt interest income from IRS Form 1040—line 2a. | \$ | \$ |
| e. Untaxed portions of IRA distributions and pensions from IRS Form 1040—(lines 4a + 5a) minus (lines 4b + 5b). Exclude rollovers . If negative, enter a zero here. | \$ | \$ |
| f. Housing, food, and other living allowances paid to members of the military, clergy, and others (including cash payments and cash value of benefits). Don't include the value of on-base military housing or the value of a basic military allowance for housing. | \$ | \$ |
| g. Veterans noneducation benefits such as Disability, Death Pension, or Dependency & Indemnity Compensation (DIC) and/or VA Educational Work-Study allowances. | \$ | \$ |
| h. Other untaxed income not reported in items 41a through 41g, such as workers' compensation, disability benefits, untaxed foreign income, etc. Also include the untaxed portions of health savings accounts from IRS Form 1040 Schedule 1—line 13. Don't include extended foster care benefits, student aid, earned income credit, additional child tax credit, welfare payments, untaxed Social Security benefits, Supplemental Security Income, Workforce Innovation and Opportunity Act educational benefits, on-base military housing or a military housing allowance, combat pay, benefits from flexible spending arrangements (e.g., cafeteria plans), foreign income exclusion or credit for federal tax on special fuels. | \$ | \$ |
| i. Money received, or paid on your behalf (e.g., bills), not reported elsewhere on this form. This includes money that you received from a parent whose financial information is not reported on this form and that is not part of a legal child support agreement. | \$ | \$ |

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 \$20,000, sent to prison, or both.

| | |
|---------------------|------|
| Student's signature | Date |
| Spouse's signature | Date |