

**INDEPENDENT STUDENT SPECIAL CIRCUMSTANCES APPEAL****INSTRUCTIONS AND FORM****Academic Year 2024–2025**

You may complete the Special Circumstances Appeal if you are an independent student whose current financial situation is not accurately reflected by 2022 tax information. Your family's 2022 income is used to assess your financial need for the 2024–2025 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 2024 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 2022 & 2023 federal tax forms 1040 (including all schedules) and 2022 & 2023 W-2s**

If you have not already done so, you must first apply for federal financial aid by completing the 2024–2025 Free Application for Federal Student Aid (FAFSA) with 2022 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 2024–2025 special circumstance.

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

You and/or your spouse earned money in 2022 and have had an income reduction (loss of overtime will not be considered), or have lost employment in 2024 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 2024. Year 2024 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 2022, and have completely lost that income or benefit for at least 8 weeks in the calendar year 2024. 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 2022 that will not occur in 2024 (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 \$,000.**

### **YOU MUST PROVIDE ALL OF THE FOLLOWING:**

—a concise summary of your total 2023 or 2024 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 2024–2025 academic year. Only expenses not covered or reimbursed by another agency/source will be considered. Only tuition incurred during the 2024–2025 academic year (after August 2024) 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 2024-2025 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 2024-2025 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

Academic Year 2024–2025

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

**I INDEPENDENT STUDENTS**—Read the Special Circumstances Appeal Instructions carefully before completing this form. You must complete Sections 1, 2, 3, and 4. In order to maximize your financial aid eligibility, your appeal should be submitted at least two weeks prior to the end of the term in which you are seeking an adjustment. Appeals submitted within two weeks of the end of term will be reviewed, but financial aid funds may be limited or no longer available.

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 2024–2025 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, 2024 to June 30, 2025	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, 2024	Actual 1/1/24 - Today	Estimated Today - 12/31/24	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="0"> <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 Paid									
8a. Child support Received									
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 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.



Please recycle.

**SECTION 3: FAFSA Additional Information tables, calendar year 2022, academic year 2024-2025**

**We need these items to be reviewed.**

<b>Student's 2023 Additional Financial Information (Enter the combined amounts for you and your spouse).</b>	<b>2023 Tax Year</b>	<b>2024 Tax Year Estimate</b>
a. Education credits (American Opportunity Tax Credit and Lifetime Learning Tax Credit) from IRS Form 1040 Schedule 3—line 3.		
b. Taxable earnings from need-based employment programs, such as Federal Work Study and need-based employment portions of fellowships and assistantships.		
c. Taxable college grant and scholarship aid <b>reported to the IRS as income</b> . Includes AmeriCorps benefits (awards, living allowances and interest accrual payments), as well as grant and scholarship portions of fellowships and assistantships.		

<b>Student's 2023 Untaxed Income (Enter the combined amounts for you and your spouse).</b>	<b>2023 Tax Year</b>	<b>2024 Tax Year Estimate</b>
a. IRA deductions and payments to self-employed SEP, SIMPLE, Keogh, and other qualified plans IRS Form 1040 Schedule 1—total of lines 16 + 20.		
b. Tax exempt interest from IRS Form 1040—line 2a.		
c. Untaxed portions of IRA distributions and pensions from IRS Form 1040 (lines 4a + 5a) minus (lines 4b + 5b). <b>Exclude rollovers</b> . If negative, enter a zero here.		
d. 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 agreement.		

<b>Student's 2023 Other Items</b>	<b>2023 Tax Year</b>	<b>2024 Tax Year Estimate</b>
a. Do you or spouse have a 2023 Foreign Income Exclusion?		
b. Will you or spouse receive Child Support in 2023 or 2024?		

**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