

2017-2018 Special Circumstance Petition - Dependent

Student Name: _____ **Student ID:** _____

Student Email: _____ **Student Ph#:** _____

Please Note: **Income Losses occurring in 2016** – will require a 2016 IRS Tax Transcript and W2’s for both student and parent.

Income Losses occurring in 2017 – will require a 2017 IRS Tax Transcript and W2’s for both student and parent. Any decisions made will be retroactive to prior semesters in the 2017-18 academic year in which you earned credit. Students graduating fall 2017 can request an exception to 2017 taxes being required.

Qualifying Circumstance for you or your parent/s:

<input type="checkbox"/> Unemployed/Dislocated Worker (student or parent(s)).	<input type="checkbox"/> One time income (inheritance, moving expense allowance, back-year social security payments, IRA distribution)
<input type="checkbox"/> Parent enrolled in Post-secondary Institution	<input type="checkbox"/> Unusually high medical/dental expenses
<input type="checkbox"/> Reduction of Income	<input type="checkbox"/> Elementary/Secondary education or Adult Care Expenses
<input type="checkbox"/> Unusual debt ((legal fees for divorce, adoption, education loans)	<input type="checkbox"/> Death of parent after application.
<input type="checkbox"/> Change in marital status after application	

Special consideration may be available if your parents’ or your current financial situation is not accurately reflected by the 2015 tax information. You must submit a signed **detailed** letter explaining the situation and required documentation as outlined below. All documents must be completed before the Special Circumstance petition can be reviewed. Please be aware that submitting an appeal does not guarantee an adjustment will be made nor is the document list below final.

Section A: Check all circumstances you would like to be considered and submit required documentation.

Criteria for Consideration:	You must Provide:
<input type="checkbox"/> Unemployed/Dislocated Worker <input checked="" type="checkbox"/> Must have occurred after application date for FAFSA Date Unemployment occurred: ___/___/___ Date began new job, if applicable: ___/___/___ Relationship to Student: _____ <input checked="" type="checkbox"/> Dislocated worker definition: has been laid off or received a lay-off notice from a job; was self-employed but is now unemployed due to economic conditions or natural disaster; or is a displaced homemaker. (e.g., a stay-at-home mom or dad, no longer supported by spouse), is unemployed or underemployed, and is having trouble finding or upgrading employment.	<input type="checkbox"/> Documentation of unemployment benefits; or <input type="checkbox"/> Letter of Termination from previous employer(s), and; <input type="checkbox"/> Student and/or parent 2016 or 2017 IRS Tax Transcript (depending on when income loss occurred) and; <input type="checkbox"/> Copies of student and parent 2016/2017 W-2 form(s) and; <input type="checkbox"/> Statement detailing situation
<input type="checkbox"/> Reduction of Income <input checked="" type="checkbox"/> Date reduction of income began: ___/___/___ Type of income: _____ <input checked="" type="checkbox"/> Provide taxes for year income loss began <input checked="" type="checkbox"/> Reduction of income is defined as a student or parent who is currently employed, but have less income for 2016 or 2017 compared to 2015 . Examples include: loss of wages due to reduced hours, alimony, unemployment, child support, or other income ended)	<input type="checkbox"/> Student and/or parent 2016 or 2017 IRS Tax Transcript (depending on when income loss occurred) and; <input type="checkbox"/> Copies of student and/or parent 2016/2017 W-2 form(s) and; <input type="checkbox"/> Proof of reduced income or income type ending and; Statement detailing situation
<input type="checkbox"/> Change in Marital Status After Application <input checked="" type="checkbox"/> Date of Change in marital status: ___/___/___ <input checked="" type="checkbox"/> Will child support be received by custodial parent? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, date payments will begin ___/___/___ Amount: \$_____	<input type="checkbox"/> Legal documentation of change in marital status and; <input type="checkbox"/> Copies of parent/s 2015 W-2 form(s) and; <input type="checkbox"/> 2015 IRS Tax Transcript for parent/s and; <input type="checkbox"/> Statement detailing situation

Criteria for Consideration:	You must Provide:
<input type="checkbox"/> One-time Source of Income <input checked="" type="checkbox"/> Source of one-time income payment Date one-time payment was received: ___/___/___ <input checked="" type="checkbox"/> Future payments from source: \$ _____ Beginning balance of account, if applicable: \$ _____ Remaining balance on account, if any \$ _____ <input checked="" type="checkbox"/> Examples of one-time source of income: inheritance, moving expense allowance, back-year social security payments, IRA distribution income, or other type of one-time income. <input checked="" type="checkbox"/> One-time gambling income cannot be considered	<input type="checkbox"/> Student and/or Parent 2016 or 2017 IRS Tax Transcript and; <input type="checkbox"/> Copies of student and/or parent 2016/2017 W-2 form(s) and; <input type="checkbox"/> Copy of 2015 IRS Tax Transcript (for comparison, if not already submitted) and; <input type="checkbox"/> Proof of income source and beginning and ending balances on account and, <input type="checkbox"/> Documentation of inheritance, moving expense allowance, back-year social security payments, IRA distribution income, or other type of one-time income and, <input type="checkbox"/> Statement detailing income source and what one-time income was used for and any remaining balances
<input type="checkbox"/> Other unusual debt <input checked="" type="checkbox"/> Type/cause of debt _____ Date debt incurred: ___/___/___ Name of debtor: _____ Relationship to student: _____ Balance owed on debt: \$ _____ Monthly payment: \$ _____ Begin and end dates of debt payments: ___/___/___ to ___/___/___ <input checked="" type="checkbox"/> Examples of unusual debt: legal fees for divorce, adoption, education loans (cannot consider credit card debt)	<input type="checkbox"/> Receipts or a payment summary from the person, company, or agency to whom debt is owed and; <input type="checkbox"/> Documentation of beginning/end dates of payments, current balance on debt and future payments and; <input type="checkbox"/> Copies of student and spouse 2015 W-2 form(s) and; <input type="checkbox"/> Student and spouse 2015 IRS Tax Transcript and; <input type="checkbox"/> Detailed Statement
<input type="checkbox"/> Death of Parent <input checked="" type="checkbox"/> Must have occurred after application date for FAFSA <input checked="" type="checkbox"/> Name of Deceased: _____ Date of Death: ___/___/___ Relationships to student _____	<input type="checkbox"/> Copy of Obituary or Certificate of Death and; <input type="checkbox"/> Copies of parents' 2015 W-2 form(s) and; <input type="checkbox"/> Copy of parents' 2015 IRS Tax Transcript and; <input type="checkbox"/> Detailed statement
<input type="checkbox"/> Elementary/Secondary education or Adult Care Expenses <input checked="" type="checkbox"/> Expenses must have occurred in calendar year 2017 Name _____ Relationship: _____ <input checked="" type="checkbox"/> Expenses must be for dependents included in your family size on your (FAFSA) for whom your parents paid tuition/fees for private elementary or secondary education, or adult care expenses.	<input type="checkbox"/> Paid receipts for each family member for whom your parents paid tuition/fees for private elementary or secondary education, or adult care expenses and; <input type="checkbox"/> Copy of parents' 2015 IRS Tax Transcript to verify dependents on taxes and; <input type="checkbox"/> Detailed Statement
<input type="checkbox"/> Parent enrolled in Post-secondary Institution <input checked="" type="checkbox"/> Parent must be enrolled ½ time for the 2017/2018 school year <input checked="" type="checkbox"/> Parent must be the parent included on the 2017/2018 FAFSA Name of Parent: _____ SSN _____ Name of Institution: _____ Enrollment Dates: ___/___/___ to ___/___/___ <input checked="" type="checkbox"/> If your parent's expenses are being paid for by any source other than themselves, you are not eligible to complete this section.	<input type="checkbox"/> Copy of your parent's registration for 2017/2018 and; <input type="checkbox"/> Documentation of required tuition/fees and/or books/supplies' costs and; <input type="checkbox"/> Detailed statement from parent and; <input type="checkbox"/> Financial Aid Award Letter from Parent's institution or; <input type="checkbox"/> Certification from the Financial Aid Office at your parent's institution that financial aid was not received for 2017/2018
<input type="checkbox"/> Unusually high medical/dental expenses <input checked="" type="checkbox"/> Only the portion of expenses which exceeds 11% of total income will be considered as an unusual circumstance <input checked="" type="checkbox"/> You may only claim medical/dental expenses for yourself, your parents, or their dependents included in your household number on your (FAFSA). <input checked="" type="checkbox"/> Medical/dental expenses were incurred in 2015 by: Name _____ Relationship: _____ Name _____ Relationship: _____	<input type="checkbox"/> Copy of parents' 2015 IRS Tax Transcript and; <input type="checkbox"/> Detailed Statement and; <input type="checkbox"/> Itemized medical/dental expenses in 2015 federal income tax return - Schedule A or; <input type="checkbox"/> If medical/dental expenses were not itemized in 2015 taxes, provide receipts of medical and dental expenses paid by your parents (not covered by insurance)

Documentation required for ALL appeals:

- Signed letter detailing circumstance
- Completion of Section B of this form.
- IRS Tax Transcript and W2's for appropriate year as indicated

Section B: Income

Complete both of the sections (Taxed and Untaxed) below with income (prior to exemptions, adjustments, or deductions) your family expects to receive **for 2016 or 2017 (depending on when income loss occurred)**. IF NONE, ENTER ZEROS.

Completed for Calendar Year: <input type="checkbox"/> 2016 <input type="checkbox"/> 2017			
TOTAL GROSS TAXED INCOME	Student Income	Parent 1- Income	Parent 2- Income
1. Wages, salaries, tips	\$ _____	\$ _____	\$ _____
2. Severance pay	\$ _____	\$ _____	\$ _____
3. Pensions and annuities	\$ _____	\$ _____	\$ _____
4. Interest and dividend income	\$ _____	\$ _____	\$ _____
5. Business or farm income	\$ _____	\$ _____	\$ _____
6. Capital gains	\$ _____	\$ _____	\$ _____
7. Income received from rents (after expenses paid for mortgage interest, taxes, and insurance)	\$ _____	\$ _____	\$ _____
8. Alimony which will be received	\$ _____	\$ _____	\$ _____
9. Unemployment Compensation (State and/or SUB)	\$ _____	\$ _____	\$ _____
10. Taxable Social Security benefits	\$ _____	\$ _____	\$ _____
12. Any other taxed income _____	\$ _____	\$ _____	\$ _____
<i>Include: dividends, interest, pensions, annuities, alimony, unemployment compensation, capital gains, etc.</i>			
Total Gross Taxed Income	\$ _____	\$ _____	\$ _____
TOTAL UNTAXED INCOME	Student Income	Parent 1- Income	Parent 2- Income
1. Untaxed portion of pensions	\$ _____	\$ _____	\$ _____
2. Payments to tax-deferred pension and savings plans (paid directly or withheld from earnings). Include untaxed portion of 401(k) and 403(b) plans (from Box 12 on W-2s).	\$ _____	\$ _____	\$ _____
3. Child support which will be received for ALL children	\$ _____	\$ _____	\$ _____
4. Cash support or money paid on student's behalf from Parent and noncustodial parent	\$ _____	\$ _____	\$ _____
5. Temporary Assistance for Needy Families (TANF)	\$ _____	\$ _____	\$ _____
6. Retirement or disability benefits	\$ _____	\$ _____	\$ _____
7. Railroad Retirement benefits	\$ _____	\$ _____	\$ _____
8. Workers' Compensation	\$ _____	\$ _____	\$ _____
9. Living and housing allowances (excluding rent subsidies for low income housing) for clergy, military and others	\$ _____	\$ _____	\$ _____
10. Any other untaxed income and benefits _____	\$ _____	\$ _____	\$ _____
<i>Include: earned income tax credit, additional child tax credit, welfare payments, untaxed Social Security benefits, Supplemental Security Income, combat pay, etc.</i>			
Total Untaxed Income	\$ _____	\$ _____	\$ _____

<p>Will your parent pay child support? <input type="checkbox"/> Yes <input type="checkbox"/> No For year: <input type="checkbox"/> 2016 OR <input type="checkbox"/> 2017</p> <p>If yes, number of months _____ Monthly Payment \$ _____ Total \$ _____</p>
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Section C: Signature

I (We) certify that the information provided on this form, and the accompanying documentation, is true and complete to the best of my (our) knowledge. I (We) agree to provide proof of the information that I (we) have given on this form if requested by the Financial Aid Office.

Student's Signature **Date** **Parent's Signature** **Date**

The University of New Mexico is an Equal Opportunity/Affirmative Action institution. Pursuant to the Americans with Disabilities Act, if you require this information in alternative format or have special needs, please contact the Office of Student Financial Aid for assistance