

2017-2018 Special Circumstance Petition - Independent

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 yourself and your spouse (if applicable).
Income Losses occurring in 2017 – will require a 2017 IRS Tax Transcript and W2’s for both yourself and your spouse (if applicable). 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 and/or your spouse:

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

Special consideration may be available if 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 submitted 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, 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 spouse 2016 or 2017 IRS Tax Transcript (depending on when income loss occurred) and; <input type="checkbox"/> Copies of student and spouse’ 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 spouse who is currently employed, but have less income for the current year 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 spouse 2016 or 2017 IRS Tax Transcript (depending on when income loss occurred) and; <input type="checkbox"/> Copies of student and spouse’ 2016/2017 W-2 form(s) and; <input type="checkbox"/> Proof of reduced income or income type ending and; <input type="checkbox"/> 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 student and spouse 2015 W-2 form(s) and; <input type="checkbox"/> 2015 IRS Tax Transcript for student and spouse 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 spouse 2016 or 2017 IRS Tax Transcript (depending on when income loss occurred) and; <input type="checkbox"/> Copies of student and spouse' 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 Spouse <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 student and spouse 2015 W-2 form(s) and; <input type="checkbox"/> 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 tuition/fees were paid for private elementary or secondary education, or adult care expenses.	<input type="checkbox"/> Paid receipts for each family member for whom tuition/fees for private elementary or secondary education, or adult care expenses were paid and; <input type="checkbox"/> 2015 IRS Tax Transcript to verify dependents on taxes and; <input type="checkbox"/> Detailed Statement
<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 spouse and 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"/> 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 you (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.

	<input type="checkbox"/> 2016	<input type="checkbox"/> 2017
Completed for Calendar Year:		
<u>TOTAL GROSS TAXED INCOME</u>	<u>Student Income</u>	<u>Spouse Income</u>
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	\$ _____	\$ _____
<u>TOTAL UNTAXED INCOME</u>	<u>Student Income</u>	<u>Spouse Income</u>
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	\$ _____	\$ _____

Will you pay child support? Yes No For year: 2016 OR 2017

If yes, number of months _____ **Monthly Payment \$** _____ **Total \$** _____

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 Signature	Date	Spouse Signature	Date
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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