

INDEPENDENT SPECIAL CIRCUMSTANCES APPEAL 2016-2017

Occasionally, unusual circumstances exist that may warrant reconsideration of financial aid eligibility. These special circumstances may be either changes that have occurred in your family circumstances since you filed the Free Application for Federal Student Aid (FAFSA) or unusual family circumstances not accounted for on the FAFSA. On the following pages are the circumstances that normally qualify a student to file a Special Circumstances Appeal. Select as many circumstances that fit your current situation.

APPEAL DEADLINE: MARCH 1, 2017

Filing this appeal does not guarantee additional financial aid. Appeals will only result in the student receiving the maximum in subsidized loan eligibility and/or Pell grant eligibility.

To Qualify for a Special Circumstances Review, You Must:

- Write a letter explaining your particular situation.
- Provide all requested documentation.
- Attach the 2016-2017 Independent Verification Worksheet along with all requested 2015 Federal Tax Returns.

If your circumstance does NOT fit into one of the options listed on the following pages, you may still file the Special Circumstances Appeal and attach a letter explaining your situation. Provide documentation to support your circumstance and attach the 2016-2017 Independent Verification Worksheet along with all requested 2015 Federal Tax Returns.

Do Not Complete Form If:

- The family income for 2016 will be more than 2015.
- You have not filed the FAFSA
- Your Expected Family Contribution (EFC) is zero; as indicated on the results of your FAFSA.

If you have questions about the completion of this form, call or email Central Michigan University's Office of Scholarships and Financial Aid.

Attach requested documentation and return it with this form to Office of Scholarships and Financial Aid, Student Service Court, Central Michigan University, Mount Pleasant, MI 48859. You may also fax this form with the requested documentation to our office at: 989-774-3634. **Incomplete forms or missing documentation will be denied. Please allow 4 to 6 weeks for processing.**

THIS PAGE IS FOR YOUR REFERENCE.

**INDEPENDENT SPECIAL CIRCUMSTANCES APPEAL
2016-2017**

Student Name _____

Student Social Security Number _____

Phone Number _____

Campus ID Number _____

Loss of Income

Reduction or loss of income from work must be for **at least ten (10) weeks** in 2016.

Student Date of layoff/termination: _____

Spouse Date of layoff/termination: _____

Documentation Required:

- A letter from employer verifying loss of employment including effective date.
- A copy of the last pay statement showing gross year-to-date income for all jobs worked.
- Documentation of unemployment benefits from state agency.
- Documentation of severance pay received, or IRA's, stocks, bonds, pensions, etc. converted to cash.
- Have you or your spouse started another job?
 No Yes *If yes, give start date: _____ and include most recent pay statement.
- A copy of student and spouse's 2015 W-2's.
- If submitting after 01/16/2017, also submit a copy of student and spouse's 2016 W-2's.

Loss of Child Support

Name of Child: _____ Amount Received in 2016: _____ Date Support Ended: _____

Name of Child: _____ Amount Received in 2016: _____ Date Support Ended: _____

Documentation Required:

- A copy of legal separation/divorce papers that specifies amount of child support; **or**
- A statement from the Friend of the Court documenting amount of child support.

Receipt of One-Time Income in 2015

Consideration for early withdrawals from a retirement account or other one-time income may only be reviewed once per degree.

Documentation Required:

- A **signed** copy of filed 2015 Federal Tax Return or 1099 Form; **and**
- A statement and documentation explaining what the funds were used for.
- If submitting after 01/01/2017, attach a **signed** copy of 2016 Federal Tax Return.

Separation or Divorce in 2016

Please note that **separation** must have occurred **at least ten (10) weeks** prior to the submission of this request and you must be residing in separate households.

Date of Separation/Divorce: _____

Documentation Required:

- A copy of legal separation/divorce papers/ **or** proof of separate residence (driver's license, lease agreement, etc.); **and**
- Documentation of spousal support and/or child support, if any.

**INDEPENDENT SPECIAL CIRCUMSTANCES APPEAL (Continued)
2016-2017**

Death of a Spouse in 2016

Date of Death: _____

Documentation Required:

- A copy of the death certificate or obituary

Medical or Dental Expenses paid by your family in 2015 or 2016

Total out of pocket expenses must exceed at least 7.5% of your Adjusted Gross Income (AGI). Medical Expenses paid can only be reviewed for **one year**.

Please select the year you wish to claim: 2015 2016

Documentation Required:

- Submit a copy of Schedule A- Itemized Deductions from your Federal Tax Return; **or**
- Submit copies of supporting documentation as proof of out of pocket payments.

Additional Information:

- Do not include payments covered by insurance or other resources.
- Do not submit notice of benefits or account statements unless they document personal payments made by your family.

Elementary/Secondary Private School Tuition paid by you in 2016

Documentation Required:

- Submit a copy of your bill or letter from the school documenting cost and any gift assistance received. The bill must be for the 2016-2017 academic year.

TO BE COMPLETED BY INDEPENDENT STUDENT ONLY

In this section, please detail your total income for 2015 and your anticipated income for 2016. If married, please list each income separately.

Source	2015		2016	
	Student	Spouse	Student	Spouse
Earnings From Work	\$	\$	\$	\$
Unemployment Benefits	\$	\$	\$	\$
Severance Pay	\$	\$	\$	\$
Alimony	\$	\$	\$	\$
Child Support Received For All Children	\$	\$	\$	\$
Business Income	\$	\$	\$	\$
Other	\$	\$	\$	\$

By signing this document:

I certify that all the information on this form is complete and correct to the best of my knowledge.

I understand that I may be asked to submit additional documentation if necessary.

I realize that if I do not fully prove my special circumstance, this form may be denied and that all decisions are final.

I understand that approval of submitted special circumstances may not always result in additional funding.

I have attached all of the necessary documents that are required.

Student Signature

Date



CENTRAL MICHIGAN UNIVERSITY

Federal Student Aid Programs
2016-2017 Verification Worksheet
Independent Student

OFFICE OF SCHOLARSHIPS AND FINANCIAL AID
STUDENT SERVICE COURT, MOUNT PLEASANT, MI 48859
PHONE: (989) 774-3674; TOLL FREE: 1-888-392-0007
FAX: (989) 774-3634; EMAIL: CMUOSFA@CMICH.EDU
WEBSITE: WWW.FINANCIALAID.CMICH.EDU



OMB 1845-0041

Your application was selected for review in a process called "Verification". In this process, CMU will compare information from your application with signed copies of your (and your spouse's, if married) 2015 Federal tax forms or other financial documents.

CMU must review the requested information under the financial aid program rules (34 CFR, Part 668).

A. Student Information

Student Name (please print) Phone Number (include area code) Social Security Number

B. Family Information

READ CAREFULLY AND COMPLETE EACH COLUMN. Write the names of the household members who will meet the following criteria from July 1, 2016 to June 30, 2017:

- ☞ Yourself and your spouse if you have one, and
☞ Your children, if you will provide more than half of their support from July 1, 2016 through June 30, 2017, and
☞ Other people: List only if they now live with you and will continue to live with you through June 30, 2017 and only if you will continue to provide more than half of their support through June 30, 2017. (Attach a separate sheet, if needed).

Table with 4 columns: Full Name of Member in Household, Age, Relationship to Student, and Will household member attend college at least half-time (6 semester credits/term) in a degree/certificate program between 7/1/16 and 6/30/17? If yes, list name of college.

C. Sign the Worksheet

Before submitting your Verification documents to us:

- ☐ Complete all sections (both pages of this form) and sign.
☐ Attach copies of your signed 2015 Federal Tax Return (or 2015 IRS Tax Return Transcript) and include the following schedules (if applicable): Schedules B, C, D, E, F, and K-1
☐ If you are a non-tax filer, attach appropriate documentation as requested in Box D.

By my signature, I certify that all the information reported on both pages of this worksheet is complete and correct. Student must sign.

Student Signature

Date

WARNING: If you purposely give false or misleading information on this worksheet, you may be fined, be sentenced to jail, or both.

Tax returns include the 2015 Federal IRS Form 1040, 1040A, 1040EZ, a tax return from Puerto Rico or a foreign income tax return. If you did not keep a copy of the tax return, request a copy from your tax preparer or request a Tax Return Transcript from the IRS at www.irs.gov.

STUDENT: One of the following must be checked.

- Attached is my **signed** 2015 Federal Tax Return.
- Attached is my 2015 IRS Tax Return Transcript (not IRS Tax Account Transcript)
- I have filed a 2015 Federal Tax Return Extension. Attached is a copy of my 2015 IRS Form 4868 and copies of my 2015 W-2 forms.
- I will **not** file and am **not** required to file a 2015 Federal Tax Return.

SPOUSE (IF APPLICABLE): One of the following must be checked.

- Attached is my **signed** 2015 Federal Tax Return
- Attached is my 2015 IRS Tax Return Transcript (not IRS Tax Account Transcript)
- I have filed a 2015 Federal Tax Return Extension. Attached is a copy of my 2015 IRS Form 4868 and copies of my 2015 W-2 forms.
- I will **not** file and are **not** required to file a 2015 Federal Tax Return.

NON-FILERS: If you did **NOT** file and are **NOT** required to file a 2015 Federal Tax Return, list below your employer(s) and any other means of support. (**Attach W-2 forms or other earnings statements if applicable**). **If \$0.00 income is reported for the 2015 calendar year, attach a written statement explaining how you supported yourself and your dependents.** Clearly explain how you provided room and board for yourself and your dependents. Also, if you received any government assistance. Detail any bills that were paid on your behalf and include the total amounts paid for 2015. Follow up clarification may be required.

STUDENT'S SOURCES:

AMOUNT:

_____ \$ _____
 _____ \$ _____

SPOUSE'S SOURCES:

AMOUNT:

_____ \$ _____
 _____ \$ _____

E. Independent Student's Other Information To Be Verified

1. Did someone in your, the student's, household (listed in Section B) receive benefits from the Supplemental Nutrition Assistance Program (SNAP), formerly known as food stamps, any time during the 2014 or 2015 calendar years?

- No, none of the persons listed in Section B of this worksheet received SNAP benefits in 2014 or 2015.
- Yes, one of the persons listed in Section B of this worksheet received SNAP benefits in 2014 or 2015. If asked by my school, I will provide documentation of the receipt of SNAP benefits during 2014 and/or 2015.

2. Did you, the student, or spouse (if married), pay child support in 2015?

- No, neither I, not my spouse (if married), paid child support in 2015.
- Yes, either I or my spouse (if married) listed in Section B of this worksheet, paid child support in 2015. I have indicated below the name of the person who paid the child support, the name of the person to whom the child support was paid, the names of the children for whom child support was paid, and the total annual amount of child support that was paid in 2015 for each child. If asked by my school, I will provide documentation of the payment of child support. If you need more space, please attach a separate page that includes your name and Social Security Number at the top.

Name of Person Who Paid Child Support	Name of Person to Whom Child Support was Paid	Name of Child for Whom Support was Paid	Amount of Child Support Paid in 2015
Example: Mary Smith	Chris Smith	Terry Smith	\$6,000.00

Do not mail this worksheet to the U.S. Department of Education. Return to CMU OSFA. Make sure both sides are complete and correct and the other side is signed by the student. Do not forget to include your and your spouse's (if married) 2015 Federal tax forms.

Signatures Are Required

Frequently Asked Questions:

- **I cannot find my Federal Tax Return. What should I do?** To obtain an IRS Tax Return Transcript, go to www.irs.gov and click on the “Get Transcript of Your Tax Records” link or call 1-800-908-9946. Make sure to request the “**IRS Tax Return Transcript**” and not the “IRS Tax Account Transcript.” You may need the Social Security Number and date of birth of the person listed first on your tax return. You will also need the exact address listed on the return. You may also order by mail by submitting IRS Form 4506 Request for Copy of Tax Return to the IRS. Mailing takes 5 to 10 business days. If you are married and you and your spouse filed separate 2015 tax returns, you must submit Tax Return Transcripts (and/or a **signed** copy of Federal Tax Return) for both you and your spouse.

Dependent Students Only:

- **Who are my “FAFSA parent(s)”?** FAFSA asks that you report the parent that you lived with the most in the 12 months prior to the day you file your FAFSA. You would also include this parent’s current spouse and then follow the instructions on page 1 for who should also be included in that household.
- **Why are you asking for my Stepparent information?**
If your FAFSA parent is remarried as of the time Verification is completed, you must include income information for your stepparent as well.
- **My parent was not required to file a tax return due to income. What do I send?** Complete the “Non-filers” box and attach proof of means of support. Means of support refers to evidence of how that person was able to maintain his/her household and family members. Ex. Parent received Untaxed Social Security or made less than the IRS Income Guidelines shown on Page 7 of the 2015 IRS 1040 Instruction Booklet found here: <http://www.irs.gov/pub/irs-pdf/i1040.pdf>.
- **My parent was told he/she could wait until a future year to file. He/she only files every 3 years.** In order for you to receive federal financial aid, we must receive a copy of your household parent(s) **signed** Federal Tax Return(s) even if they have been instructed by a tax preparer that they may wait to file.

Types of Federal Tax Returns

- **1040EZ**-Submit a **signed** legible copy. Make sure the student name and social security number are located in the upper right corner.
- **1040A**-Submit a complete **signed** legible copy. (For a list of schedules, see page 1). Make sure the student name and social security number are located in the upper right corner.
- **1040**- Submit a complete **signed** legible copy. (For a list of schedules, see page 1). Make sure the student name and social security number are located in the upper right corner.
- **Puerto Rico and Foreign**- Submit a complete **signed** legible copy. Make sure the student name and social security number are located in the upper right corner.

W-2 Forms:

- W-2 forms are not an income tax return- W-2 forms are documents you receive from your employer, reporting your income earned from working in 2015.
- If W-2 forms are requested, they must be legible.

Important Tips:

- On future FAFSA applications, it is highly recommended that you use the (optional) *IRS Data Retrieval Tool* which uploads your completed federal tax return directly from the IRS. This will help us (and you) in streamlining the Verification process.
- Make a copy of your 2015 Federal Income Tax Return. Do *not* send us your only copy.
- Be sure you **SIGN** page 1 or 2 of the 2015 Federal Income Tax Return copy you send to us.
- The Electronic Declaration (Form 8453) is NOT an acceptable signature and is not a complete tax return in itself.
- Always put the student name and social security number legibly in the upper right corner.
- Make sure the forms submitted to our office are exact copies of the information sent to the Internal Revenue Service (IRS). If you amended your return, we must have a copy of **both** the Original 2015 Tax Return and the 2015 Amended Tax Return.
- If you have a tax preparer (Ex. H&R Block, etc.) complete your Federal Tax Return, always get a copy of your entire return, not just a cover sheet/summary.