



INDEPENDENT STUDENT

2023-2024 REQUEST FOR CONSIDERATION OF SPECIAL CIRCUMSTANCES

Student Name: _____ LU Student ID# _____

Daytime Phone: Student: (____) _____ - _____ Spouse: (____) _____ - _____

You have requested that we review your financial aid application due to special circumstances. **Please submit the following documentation to our office:**

- 1) Letter detailing your special circumstances.
- 2) IRS Federal Tax Return Transcript for you (and your spouse, if applicable) for 2021 or 2022 based on your Financial Aid Counselor's instructions. Instructions on how to request the Federal Tax Return Transcript are attached.
- 3) 2021 or 2022 student W-2's (and spouse, if applicable) per Financial Aid Counselor instructions.
- 4) Information/documents requested for the specific special circumstances you checked below.
- 5) Verification of 2021 financial information on the FAFSA will be at the discretion of the Financial Aid Counselor.
- 6) Additional documentation not listed below may be requested as needed by the Financial Aid Counselor upon review of provided information.

Please attach and return all documents to the Financial Aid and Educational Funding Office **as soon as possible**. We must have your 2023-2024 Free Application for Federal Student Aid (FAFSA) on file before you appeal.

PLEASE INDICATE BELOW THE SPECIAL CIRCUMSTANCE THAT APPLIES TO YOUR SITUATION:

____ 1. Unusual or excessive medical expenses, not covered by insurance, incurred, and paid in 2021, 2022, or 2023.

Documentation Required:

- Schedule A of 1040 Federal tax form **OR**
- Copies of cancelled checks or statements showing amount paid. Use attached spreadsheet.

____ 2. Reduction student or spouse employment income for at least 10 weeks in 2022 or 2023. As a general rule, the projected Adjusted Gross Income (AGI) should be at least 20% less than the actual 2021 AGI before submitting documentation.

Documentation Required:

- Complete Expected Income Form on page 4 of this form
- Last pay stub for the person with the reduction of income
- Statement regarding the circumstances surrounding the reduction of income as to why it occurred.
- Statement from previous employer indicating last day of employment
- If receiving unemployment compensation, a copy of your benefits determination
- If receiving severance pay, a copy of documentation of pay
- Student and Spouse 2021 tax return transcript and W-2 forms

____ 3. Complete loss of non-taxable income, such as Child Support, Worker's Compensation, TANF, AFDC and Veteran's Benefits, for at least 10 weeks in 2022 or 2023.

Documentation Required:

- Written statement from appropriate agency showing loss of benefit and termination date

____ 4. You and your spouse have become legally separated or divorced after submission of your original FAFSA.

Documentation Required:

- Copy of legal divorce decree or separation order
- Date of separation/divorce: ____/____/____
- A copy of your and your spouse'(s) 2021 Federal Tax Return

____ 5. Your spouse has died after the submission of your original FAFSA.

Documentation Required:

- Copy of death certificate
- A copy of your 2021 Federal Tax Return

____ 6. A typical one-time taxable earning such as a capital gain, 401K disbursement or moving expenses reflected on 2021 Federal income taxes.

Documentation Required:

- Statement indicating nature of earnings and proof as to what the funds were used for.

____ 7. Tuition expenses at a private elementary or secondary school incurred and paid in 2021.

Documentation Required:

- Copy of paid tuition statements
- Letter from school(s)
- Cancelled checks (please total checks)

____ 8. Catastrophic event in 2022 or 2023.

Documentation Required:

- Official report, invoices and receipts of expenses paid by student not covered by insurance.
- Copy of statement(s) from the insurance company of any paid or denied claim

____ 10. Nursing home expense/adult dependent care. If you are paying a nursing home or an adult dependent care facility for services provided to a family member during the 2023-2024 academic year.

Documentation Required:

- Documentation that your family member is being cared for by a nursing home, other facility, or agency.
- Documentation of payments such as copies of canceled checks, payment receipts from person, facility, or agency.

Student Name _____ Student ID# _____ Date _____

PLEASE COMPLETE THIS SPREADSHEET TO DOCUMENT EXPENSES FOR THE FOLLOWING CATEGORIES.

- MEDICAL EXPENSES
- NURSING HOME CARE
- PRIVATE ELEMENTARY OR SECONDARY EDUCATION
- CATASTROPHIC EVENT

Date Paid	Amount Paid	Label and attach documentation such as bill, receipt, copy of cashed check
Total \$		

EXPECTED 2023 INCOME
(January 1, 2023 – December 31, 2023)

If you checked **section 2** on the front of this form, please complete this income section and include documentation supporting your amounts. Otherwise, skip this section and sign and date the form below.

	Actual 1/1/23- today	Estimated Today - 12/31/23	Total Actual + Estimated
2023 Gross Wages Earned From Work-- Provide year-to-date pay stubs as documentation			
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)			
Other 2023 Taxable Income-- Document both the amount and source			
3. Unemployment compensation			
4. Taxable portion of Social Security benefits			
5 Severance pay			
6. Interest/dividend income			
7. Spousal maintenance/Alimony			
8 Business, farm, or rental income			
9. Capital gains			
10. Other (e.g., pension and annuities (minus rollover amounts), IRAs (minus rollover amounts), housing allowance, royalties, partnerships, estates, trusts, life insurance payments, and any other taxable income)			
Untaxed 2023 Income or Benefits-- Document both the amount and source			
11. Social Security benefits (untaxed portions)			
12. Child support received for all children			
13. Welfare benefits (such as AFDC or TANF)			
14. Veterans benefits			
15. Workers' compensation			
16. Military/Clergy allowances			
17. Dependency and Indemnity Compensation (DIC)			
18. Other (e.g., housing, food, pensions, annuities, and any other untaxed income)			

All the information on this form is true and complete to the best of my knowledge. I agree to give proof of all appeal information requested. I understand that this request does not guarantee an increase in aid. Decisions are made on a case-by-case basis for the current academic year only.

Student Signature

Date

Spouse Signature

Date

***Make sure to complete and include all applicable documents/forms as stated on the first page.**

How To Request a 2021 IRS Tax Return Transcript

- **Get Transcript by MAIL** – Go to www.irs.gov, under the Tools heading, click "Get a tax transcript." Click "Get Transcript by MAIL." Make sure to request the **"IRS Tax Return Transcript"** and **NOT** the "IRS Tax Account Transcript." The transcript is generally received within 10 business days from the IRS's receipt of the online request.
- **Get Transcript ONLINE** – Go to www.irs.gov, under the Tools heading, click "Get a tax transcript." Click "Get Transcript ONLINE." Make sure to request the **"IRS Tax Return Transcript"** and **NOT** the "IRS Tax Account Transcript." To use the Get Transcript Online tool, the user must have (1) access to a valid email address, (2) a text-enabled mobile phone (pay-as-you-go plans cannot be used) in the user's name, and (3) specific financial account numbers (such as a credit card number or an account number for a home mortgage or auto loan). The transcript displays online upon successful completion of the IRS's two-step authentication.
- **Automated Telephone Request** – 1-800-908-9946. Transcript is generally received within 10 business days from the IRS's receipt of the telephone request.
- **Paper Request Form** – IRS Form 4506T-EZ (<https://www.irs.gov/pub/irs-pdf/f4506tez.pdf>) or IRS Form 4506-T (<https://www.irs.gov/pub/irs-pdf/f4506t.pdf>). The transcript is generally received within 10 business days from the IRS's receipt of the paper request form.

Individuals Who Filed an Amended IRS Income Tax Return

An individual who filed an amended IRS income tax return for tax year 2021 must provide:

- A **2021 IRS Tax Return Transcript**
- A signed copy of the 2021 IRS Form 1040X, "Amended U.S. Individual Income Tax Return," that was filed with the IRS.

Individuals Who Were Victims of IRS Tax-Related Identity Theft

An individual who was the victim of IRS tax-related identity theft must provide:

- A Tax Return DataBase View (TRDBV) transcript obtained from the IRS.
 - Request a Tax Return Transcript by a regular request process (online/mail/phone) and have the request denied.
 - The IRS will refer the tax filer to the Identity Protection Specialized Unit (IPSU) at toll-free number 1-800-908-4490.
 - Once the tax filer's identity is authenticated, they can request an alternative Tax Return Transcript called the Transcript Database View (TRDBV).
- A statement signed and dated by the tax filer indicating that he or she was a victim of IRS tax-related identity theft, and that the IRS is aware of the tax-related identity theft.

Letter of Non-Filing

An individual who did not file a tax return can request an IRS Verification of Non-filing Letter.

- Use the IRS "Get Transcript Online" tool following the directions above
- Submit IRS Form 4506-T and check box 7

Individuals Who Filed Non-IRS Income Tax Returns

- A tax filer who filed an income tax return with Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico, and the U.S. Virgin Islands may provide a signed copy of his or her income tax return that was filed with the relevant tax authority. However, if we question the accuracy of the information on the signed copy of the income tax return, the tax filer must provide us with a copy of the tax account information issued by the relevant tax authority before verification can be completed.
- A tax filer who filed an income tax return with the tax authority for American Samoa must provide a copy of his or her tax account information.
- A tax filer who filed an income tax return with tax authorities not mentioned above, i.e., a foreign tax authority, and who indicates that he or she is unable to obtain the tax account information free of charge, must provide documentation that the tax authority charges a fee to obtain that information, along with a signed copy of his or her income tax return that was filed with the relevant tax authority.