LAKELAND COLLEGE

Financial Aid Office
PO Box 359
Sheboygan, WI 53082-0359
Fax: 920-565-1070

INDEPENDENT STUDENT

2014-2015 REQUEST FOR CONSIDERATION OF SPECIAL CIRCUMSTANCES

Student Name:____ Social Security or LC Student ID #___________________

Daytime Phone: (_________)_________-___________

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) Completed 2014-2015 Verification Worksheet (V6) (attached);
3) 2013 IRS Federal Tax Return Transcript for you (and your spouse, if applicable). This form may be requested directly from the IRS. Instructions on how to request the Federal Tax Return Transcript are attached.
4) 2013 W-2's for student (and spouse, if applicable);
5) Information/documents requested for the specific special circumstances you checked below.

Please attach and return all documents to the Financial Aid Office **as soon as possible**. We must have your 2014-2015 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 2013.

Documentation Required:
- Schedule A of 1040 Federal tax form **OR**
- Copies of cancelled checks or statements showing amount paid (please total all items)

____ 2. Involuntary reduction in student or spouse employment income for at least 10 weeks in 2014. As a general rule, the projected 2014 Adjusted Gross Income (AGI) should be at least 20% less than the actual 2013 AGI before submitting documentation.

Documentation Required:
- Complete reverse side of this form
- Last pay stub for the person with the involuntary reduction of income
- 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

____ 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 2014.

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 2013 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 2013 Federal Tax Return

____ 6. A typical one-time taxable earning such as a capital gain, 401K disbursement or moving expenses reflected on 2013 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 2013.

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

EXPECTED 2014 INCOME
(January 1, 2014 – December 31, 2014)

*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.*

STUDENT'S 2014 INCOME (if married, include spouse's income)

<u>Taxable Income:</u>

Student's Income from Work	$ ___________________
Spouse's Income from Work	$ ___________________
Unemployment Compensation	$ ___________________
Business, Farm or Rental Income	$ ___________________
Dividends, Interest, Capital Gains, etc.	$ ___________________
Any Other Taxable Income (itemized)	$ ___________________
TOTAL Projected 2014 Taxable Income	$ ___________________

<u>Untaxed Income:</u>

Untaxed Portions of IRA Distributions or Pensions	$ ___________________
Child Support	$ ___________________
Veterans Noneducation Benefits	$ ___________________
Retirement Plan Contributions (401K, 403b, IRA, etc.)	$ ___________________
Other Untaxed Income (itemized)	$ ___________________
TOTAL Projected 2014 Untaxed Income	$ ___________________

All of 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.**

IRS Tax Return Transcript Request Process

The preferred method for supplying tax data on the FAFSA is to make a correction to the FAFSA and use the IRS Data Retrieval Tool to transfer the data directly from the IRS into the FAFSA. By doing this, we will receive the correction within a week of the submitted correction. Provided the transferred data was not changed, we would not require the tax transcripts which can take up to 10 days for you to receive from the IRS and additionally the mail time to submit them to the Financial Aid Office.

Tax filers can request a Federal Tax Return Transcript, free of charge, from the IRS in one of three ways. The telephone method is the preferred method.

1. Telephone Request

- Call the IRS at 1-800-908-9946
- Tax filers must follow prompts to enter their social security number and the numbers in their street address. *(Generally this will be numbers of the street address that was listed on the latest tax return filed. However, if an address change has been completed through the US Postal Service, the IRS may have the updated address on file.)*
- Select "**Option 2"** to request an IRS Tax Return Transcript and then enter "**2013**".

If successfully validated, tax filers can expect to receive a paper IRS Tax Return Transcript at the address that was used in their telephone request, within 5 to 10 days from the time the IRS receives the request. *IRS Tax Return Transcripts requested by telephone cannot be sent directly to a third party by the IRS.*

2. Online Request

- Go to www.irs.gov
- On the homepage, under the 'Tools' section (middle of page), click on 'Order a Tax Return or Account Transcript'
- Click on 'Order a Transcript' (under #3)
- Enter the tax filer's Social Security Number, date of birth, street address and zip code. *(You must use the address currently on file with the IRS. Generally this will be the address that was listed on the latest tax return filed. However, if an address change has been completed through the US Postal Service, the IRS may have the updated address on file.)*
- Click 'Continue'
- In the **Type of Transcript** field, select "Return Transcript" and in the **Tax Year** field, select "2013".

If successfully validated, tax filers can expect to receive a paper IRS Tax Return Transcript at the address included in their online request, within 5 to 10 days from the time the on-line request was successfully transmitted to the IRS. *IRS Tax Return Transcripts requested online cannot be sent directly to a third party by the IRS.*

3. Paper Request Form – IRS Form 4506T-EZ—*(IRS Form 4506T-EZ should be used instead of IRS Form 4506-T because it is sufficient to request an IRS Tax Return Transcript.)*

- Download the form at http://www.irs.gov/pub/irs-pdf/f4506tez.pdf
- Complete lines 1 – 4, following the instructions on page 2 of the form. Note that line 3 should be the most current address as filed with the IRS. It is the address where the IRS Tax Return Transcript will be sent. If the address has recently changed, include the address listed on the latest tax return filed on Line 4. However, if an address change has been completed through the US Postal Service, the IRS may have the updated address on file.
- Line 5 provides tax filers with the option to have their IRS Tax Return Transcript mailed directly to a third party by the IRS. Please do **NOT** have the IRS Tax Return Transcript mailed directly to Lakeland College as we may have difficulty matching a parent's incoming IRS Tax Return Transcript to a student's file, as the two names may be different.
- On line 6, enter **"2013"** to receive IRS tax information for the 2013 tax year that is required for the 2014-2015 FAFSA.
- The tax filers (or spouse if requesting information from a joint tax return) must sign and date the form and enter their telephone number. Only one signature is required to request a transcript for a joint return.
- Mail or fax the completed IRS Form 4506T-EZ to the appropriate address (or FAX number) provided on page 2 of Form 4506T-EZ.

Tax filers can expect to receive their transcript within 5 to 10 days from the time the IRS receives and processes their signed request. NOTE: Processing form 4506T-EZ means verifying/validating the information provided on the form. If any information does not match the IRS records, the IRS will notify the tax filer that it was not able to provide the transcript.

2014-15 Verification Worksheet (V6)

Independent

Your Free Application for Federal Student Aid (FAFSA) has been selected for a process called "Verification". In this process, the Financial Aid Office will be comparing the information on your FAFSA application with tax forms and other financial documents. Federal law states that we have the right to ask for this information before awarding Federal Aid. You must complete this form and provide copies of all requested paperwork within 2 weeks of receipt. Incomplete paperwork will be returned to you for completion which will delay the processing of your financial aid award.

A. Student Information

Last Name First Name M.I. Social Security Number

Address (include apt. no.) Date of Birth

City State Zip Code Phone number (include area code)

B. Family Information

List the people in your parent(s)' household, including:

1. Yourself
2. Your spouse, if you are married
3. Your children, if any, if you will provide more than 50% of their support from July 1, 2014 through June 30, 2015 OR any children that would be required to provide your information when applying for Federal Student Aid
4. Other people that live with you now and you will provide more than 50% of their support and will continue to provide more than half their support from July 1, 2014 through June 30, 2015.

Write all names and ages of all household members in the spaces below. Also write in the name of the college for any household member who will be attending at least half-time between July 1, 2014 and June 30, 2015, and will be enrolled in a degree, diploma or certificate program. If you need more space, attach a separate page.

Full Name	Age	Relationship	College
Missy Jones (example)	18	Sister	Central University
		Self	

C. SNAP Benefits

Did you or a member of your household receive benefits from the Supplemental Nutrition Assistance Program (SNAP)(formerly known as Food Stamps) sometime during 2012 or 2013? *Note: SNAP may be known by another name in some states. For assistance in determining the name used in a state, please call 1-800-4FED-AID (1-800-433-3243). If we have reason to believe that the information regarding the receipt of SNAP benefits is inaccurate, we may require documentation from the agency that issued the SNAP benefits in 2012 or 2013.*

☐ Yes.

☐ No.

D. Income Information Verification

Instructions: The preferred way to verify income for tax filers is by using the IRS Data Retrieval Tool that is a part of the FAFSA on the web. If the tool has not already been used, go to www.fafsa.gov, log into your FAFSA record, select "Make FAFSA Corrections," and navigate to the *Financial Information* tab. From there, follow the instructions to determine if you are eligible to use the IRS Data Retrieval Tool to transfer 2013 IRS tax income information into your FAFSA. If you are unable to utilize the IRS Data Retrieval Tool, an IRS Tax Return Transcript will need to be submitted for the student (and/or spouse). Please be aware, an IRS Tax Return Transcript is *not* the same as a copy of a federal tax return and *must* be requested from the IRS. Additional instructions for requesting an IRS Tax Return Transcript are below in the boxes or on the last page of this document.

STUDENT Tax Section
(check only one box)

☐ Check here if you filed 2013 federal tax return *and* utilized the IRS Data Retrieval Tool on the FAFSA.

☐ Check here if you filed a 2013 federal tax return and did NOT utilize the IRS Data Retrieval Tool. ***You must attach a copy of the IRS Tax Return Transcript. To obtain, follow the IRS Tax Return Transcript Request Process which you can find on your my.lakeland.edu NetPartner account on the Forms/Links tab.***

☐ Check here if you will not and are not required to file a 2013 federal tax return. ***You must attach a copy of all applicable 2013 W-2's as proof of any income received.***

If married and did NOT file jointly
Spouse Tax Section
(check only one box)

☐ Check here if you filed 2013 federal tax return *and* utilized the IRS Data Retrieval Tool on the FAFSA.

☐ Check here if you filed a 2013 federal tax return and did NOT utilize the IRS Data Retrieval Tool. If the student and spouse filed separate 2013 IRS Income Tax Returns, then 2013 IRS Tax Return Transcripts MUST be provided for both. ***You must attach a copy of the IRS Tax Return Transcript. To obtain, follow the IRS Tax Return Transcript Request Process which you can find on the student's my.lakeland.edu NetPartner account on the Forms/Links tab.***

☐ Check here if you will not and are not required to file a 2013 federal tax return. ***You must attach a copy of all applicable 2013 W-2's as proof of any income received.***

E. Child Support Paid Verification

Complete the chart below if you or your spouse (if applicable) paid any child support in 2013. If you need more space, attach a separate page.

Name of Payer	Paid to: (Payee)	Paid for: (child's name)	Total Amount Paid in 2013	Signature of Payer

F. Other Untaxed Income Verification

If any item does not apply, enter "N/A" for Not Applicable where a response is requested, or enter 0 in an area where an amount is requested. Answer each question below as it applies to the student (and the student's spouse, if married) whose information is on the FAFSA. **To determine the correct annual amount for each item**: If you paid or received the same dollar amount every month in 2013, multiply that amount by the number of months in 2013 you paid or received it. If you did not pay or receive the same amount each month in 2013, add together the amounts you paid or received each month. If more space is needed, provide a separate page with the student's name and ID number at the top of the page.

1. Payments to tax-deferred pensions and retirement savings

List any payments (direct or withheld from earnings) to tax-deferred pension and retirement savings plans (e.g. 401(k) or 403(b) plans), including, but not limited to, amounts reported on W-2 forms in Boxes 12a through 12d with codes D, E, F, G, H, and S.

Name of Person Who Made the Payment	Total Amount Paid in 2013

2. Child support received

List the actual amount of any child support received in 2013 for the children in your household.
Do not include foster care payments, adoption payments, or any amount that was court-ordered but not actually paid.

Name of Adult Who Received the Support	Name of Child For Whom Support Was Received	Amount of Child Support Received in 2013

3. Housing, food, and other living allowances paid to members of the military, clergy, and others

Include cash payments and/or the cash value of benefits received.
Do not include the value of on-base military housing or the value of basic military allowance for housing.

Name of Recipient	Type of Benefit Received	Amount of Benefit Received in 2013

4. Veterans non education benefits

List the total amount of veterans non-education benefits received in 2013. Include Disability, Death Pension, Dependency and Indemnity Compensation (DIC), and/or VA Educational Work-Study allowances.
Do not include federal veterans' educational benefits such as: Montgomery GI Bill, Dependents Education Assistance Program, VEAP Benefits, Post-9/11 GI Bill.

Name of Recipient	Type of Veterans Non-education Benefit	Amount of Benefit Received in 2013

5. Other untaxed income

List the amount of other untaxed income not reported and not excluded elsewhere on this form.
Include untaxed income such as worker's compensation, disability, Black Lung Benefits, untaxed portions of health savings accounts from IRS Form 1040 Line 25, Railroad Retirement Benefits, etc.
Do not include any items reported or excluded in 1 – 4 above. In addition, do not include student aid, Earned Income Credit, Additional Child Tax Credit, Temporary Assistance to Needy Families (TANF), untaxed Social Security benefits, combat pay, benefits from flexible spending arrangement (e.g., cafeteria plans), foreign income exclusion, or credit for federal tax on special fuels.

Name of Recipient	Type of Other Untaxed Income	Amount of Other Untaxed Income Received in 2013

6. Money received or paid on applicant's behalf

List any money received or paid on the student's behalf (e.g., payment of student's bills) and not reported elsewhere on this form. Enter the total amount of cash support the student received in 2013. Include support from a parent whose information was not reported on the student's 2014-2015 FAFSA, but do not include support from a parent whose information was reported. For example, if someone is paying rent, utility bills, etc., for the student or gives cash, gift cards, etc. include the amount of that person's contributions **unless the person is the student's parent whose information is reported on the student's 2014-2015 FAFSA.** Amounts paid on the student's behalf also include any distributions to the student from a 529 plan owned by someone other than the student or the student's parents, such as grandparents, aunts, and uncles of the student.

Purpose: e.g., Cash, Rent, Books	Amount Received in 2013	Source

Additional Information: So that we can fully understand the student's family's financial situation, please provide below information about any other resources, benefits, and other amounts received by the student and any members of the student's household. This may include items that were not required to be reported on the FAFSA or other forms submitted to the financial aid office, and include such things as federal veterans education benefits, military housing, SNAP, TANF, etc. If more space is needed, provide a separate page with the student's name and ID number at the top.

Name of Recipient	Type of Financial Support	Amount of Financial Support Received in 2013

G. Sign this Worksheet

Each person signing this form certifies that all the information reported on it is complete and correct. The student must sign and date. If married, the spouse's signature is optional.

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

Student   Date

Spouse   Date