

## 2012-2013 REQUEST FOR CONSIDERATION OF SPECIAL CIRCUMSTANCES

Student Name: \_\_\_\_\_ Social Security or LC Student ID # \_\_\_\_\_

Daytime Phone: Student: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ Parent: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

You (or your parents) have requested that we review your financial aid application due to special circumstances. Please submit the following documentation for all circumstances to our office:

- 1) Letter detailing your special circumstances;
- 2) Completed 2012-13 Verification Worksheet;
- 3) Signed Federal Tax Return Transcript for you and your parent(s) (if dependent). This form may be requested directly from the [IRS](#) and must be signed by you and your parent(s) respectively. Instructions on how to request the Federal Tax Return Transcript are attached. **NOTE:** If the FAFSA was completed using the IRS data retrieval process AND the data retrieved was not changed, it is not necessary to submit this form.
- 4) 2011 W-2's;
- 5) Information/documents requested for the specific items you checked below.

Please attach and return all documents to the Financial Aid Office **as soon as possible**. We must have your 2012-2013 Free Application for Federal 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 2011.

**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 parent, student or spouse employment income for at least 10 weeks in 2012. As a general rule, the projected 2012 Adjusted Gross Income (AGI) should be at least 20% less than the actual 2011 AGI before submitting documentation.

**Documentation Required:**

- Complete reverse side of this form
- Your last pay stub
- 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 2012.

**Documentation Required:**

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

\_\_\_\_ 4. Your parents or 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 parents (if dependent) 2011 Federal Taxes and W-2's

\_\_\_\_ 5. Your spouse or parent has died after the submission of your original FAFSA.

**Documentation Required:**

- Copy of death certificate
- A copy of your and your parents (if dependent) 2011 Federal Taxes and W-2's

\_\_\_\_ 6. A typical one-time taxable earning such as a capital gain, 401K disbursement or moving expenses reflected on 2011 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 2011.

**Documentation Required:**

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

\_\_\_\_ 8. Parent's 2012-13 out-of-pocket tuition expenses for their enrollment (at least half-time) at a college/university.

**Documentation Required:**

- Copy of paid tuition statements
- Copy of parent's class registration for Fall 2012 and Spring 2013

**EXPECTED 2012 INCOME**  
**(January 1, 2012 – December 31, 2012)**

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.

**A. PARENT'S 2012 INCOME (for Dependent Students)**

Taxable Income:

Mother's Income from Work	\$ _____
Father's Income from Work	\$ _____
Unemployment Compensation	\$ _____
Business, Farm or Rental Income	\$ _____
Dividends, Interest, Capital Gains, etc.	\$ _____
Any Other Taxable Income (itemized)	\$ _____
TOTAL Projected 2012 Taxable Income	\$ _____

Untaxed Income:

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 2012 Untaxed Income	\$ _____

**B. STUDENT'S 2012 INCOME (if married, include spouse's income)**

Taxable Income:

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 2012 Taxable Income	\$ _____

Untaxed Income:

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 2012 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.

<b>Student Signature</b>	<b>Date</b>	<b>Spouse/Parent Signature</b>	<b>Date</b>
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**\*Make sure to complete and include all applicable documents/forms as stated on the first page.**

# IRS Tax Return Transcript Request Process

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

## 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 “**2011**”.

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](http://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 sip 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 “2011”.

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 “**2011**” to receive IRS tax information for the 2011 tax year that is required for the 2012-2013 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.