Special Circumstances Appeal Form

The Office of Financial Aid and Scholarships recognizes that many families have changes in income or family situations that cannot be reflected in the 2021 tax return. Therefore, it is possible for students to appeal their financial aid eligibility if they have unique financial circumstances. If selected for verification by the Department of Education, you must complete verification before submitting this request. Notification of the Committee’s decision will be sent to your ETSU email address. All Committee decisions are final and not appealable to the U.S. Department of Education.

A Special Circumstances Appeal may be filed if you or your family have extenuating circumstances, which you believe warrant a reevaluation of your financial aid. Circumstances may include:

- Loss or change of employment
- Loss or change in untaxed income (child support, Social Security, or other benefits)
- Divorce or separation of parents or spouse
- Death of parent(s) or spouse
- Unusual medical expenses (not covered by insurance)
- One-time taxable income used for life changing events (e.g. IRA, pension distribution, back-year Social Security payments)

Circumstances that are NOT considered extenuating include, but are not limited to:

- Standard living expenses (e.g. utilities, credit card payments, children’s allowances, etc.)
- Mortgage payments
- Car payments
- Credit card or other personal debts
- Vacation expenses
- All other discretionary expenses

If the student’s Estimated Family Contribution (EFC) is already zero (0), the appeal will not be reviewed due to the fact that the student is already eligible for the maximum federal financial aid available. Exception: a budget increase request.

All appeals require Tax Return Transcripts for student and parent (if student is dependent) along with W2’s and/or 1099’s used to complete the tax return. You may obtain a 2021 Tax Return Transcript by going online to https://www.irs.gov/individuals/get-transcript or you may call the IRS at 1-800-908-9946 and follow the prompts to request. Copies of 1040, 1040A, or 1040EZ forms cannot be accepted. Special Circumstance Appeals received after 12/1/23 will not be considered until a 2023 Tax Return Transcript and 2023 W2’s and/or 1099’s have been submitted.
THIS APPEAL WILL NOT BE ACCEPTED WITHOUT THE REQUIRED SUPPORTING DOCUMENTATION ATTACHED. Failure to provide adequate documentation will result in your appeal being denied.

Allow 3 to 4 weeks for processing from the time a complete appeal package has been submitted. During peak times processing may take longer. **Submitted documentation will not be returned. Please do not submit originals.** Submission of this form with your signature verifies that you have read the procedures above and that all your statements are true and accurate. **DO NOT EMAIL documents with Personally Identifiable Information (PII) (i.e. SSN, Full Name, Phone #, Address...).**

<table>
<thead>
<tr>
<th>Check Box</th>
<th>Reason</th>
<th>Required Documentation</th>
</tr>
</thead>
</table>
| □        | Significant loss of income/loss of employment for at least 3 months (Student, Parent(s), Spouse) | • Special Circumstances Appeal form  
• Student/Parent (if dependent) Asset Form  
• Verification Worksheet  
• Signed/dated detailed letter explaining your circumstances  
• 2021 Tax Return Transcript from IRS website for student and parents (if dependent).  
  **Copies of 1040, 1040A or 1040EZ are not acceptable.**  
• W-2’s for student and parents (if dependent)  
• Letter from former employer(s) stating the last date of employment  
• Copy of unemployment compensation letter or signed statement that you did not or will not receive unemployment benefits  
• Copy of last 3 paystubs from former employer(s) and current employer(s), if applicable.  
• If this form is submitted after 12/1/2023, 2023 Tax Return Transcripts and W-2’s should be submitted for student (spouse) and parents (if dependent)  
• Copy of DD214 if appeal is due to discharge from active military duty  
  **May be applicable:**  
  - Proof of severance package benefits  
  - Proof of pension income  
  - Proof of other income (1099, Roth IRA Statement) |
| □        | For Job Loss Appeals there is a waiting period of 12 weeks from date of termination       |                                                                                                                                               |
### Death of a parent or spouse that occurred after filing of FAFSA
- Special Circumstances Appeal form
- Student/Parent (if dependent) Asset Form
- Verification Worksheet
- Signed/dated detailed statement explaining circumstances
- 2021 Tax Return Transcript from IRS website for student and parents (if dependent) **Copies of 1040, 1040A or 1040EZ are not acceptable.**
- W-2’s for student and parents (if dependent)
- Copy of death certificate

### Loss of Untaxed Income (social security, disability, child support, alimony, unemployment, etc.)
- Special Circumstances Appeal form
- Student/Parent (if dependent) Asset Form
- Signed/dated detailed letter explaining circumstances
- 2021 Tax Return Transcript from IRS website for student and parent (if dependent) **Copies of 1040, 1040A, or 1040EZ are not acceptable**
- W-2’s for student and parents (if dependent)
- If benefit terminated, provide documentation of monthly benefit amount and date of benefit termination.
- If benefits reduced, provide documentation of original amount, date of reduction and reduced amount.

### Separation/Divorce of Student or Parent (occurred after filing of FAFSA)
- Special Circumstances Appeal form
- Student/Parent (if dependent) Asset Form
- Verification Worksheet
- Signed/dated detailed statement explaining circumstances, including income student/parent will receive in 2023 as result of divorce.

- 2021 Tax Return Transcript from IRS website for student and parents (if dependent) **Copies of 1040, 1040A or 1040EZ are not acceptable.**

- W-2’s for student and parents (if dependent)
- Copy of legal separation documentation
- Proof of separate households (utilities bills, etc.)
- Copy of final divorce degree with attached settlement/mediation agreement

### Unusual Out-of-Pocket Medical Expenses (expenses NOT paid by insurance provider)
- Special Circumstances Appeal form
- Student/Parent (if dependent) Asset Form
- Verification Worksheet
- Signed/dated detailed letter explaining circumstances
- 2021 Tax Return Transcript from IRS website for student and parents (if dependent) **Copies of 1040, 1040A, or 1040EZ are not acceptable**
- W-2’s for student and parents (if dependent)
- Proof of out-of-pocket payment (cancelled checks, credit card statements, receipts, etc.)
| Student Name: ___________________________ | Student ID#: ___________________________
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Copy of Schedule A from 2021 tax return to reflect itemization Statement from pharmacy indicating amount paid for prescriptions and name of patient Statement from physician indicating out-of-pocket payments and name of patient</td>
</tr>
<tr>
<td>□</td>
<td>□ Special Circumstances Appeal form</td>
</tr>
<tr>
<td>□ One time taxable income used for life changing event (IRA, Pension distribution, back-year Social Security payments, back-year child support payments, etc.)</td>
<td>□ Student/Parent (if dependent) Asset Form</td>
</tr>
<tr>
<td>□</td>
<td>□ Verification Worksheet</td>
</tr>
<tr>
<td>□</td>
<td>□ Signed/dated detailed letter explaining circumstances</td>
</tr>
<tr>
<td>□</td>
<td>□ 2021 Tax Return Transcript from IRS website for student and parents (if dependent) <strong>Copies of 1040, 1040A, or 1040EZ are not acceptable</strong></td>
</tr>
<tr>
<td>□</td>
<td>□ W-2’s for student and parents (if dependent)</td>
</tr>
<tr>
<td>□</td>
<td>□ Documentation to identify source of the one-time taxable income</td>
</tr>
<tr>
<td>□</td>
<td>□ Proof of payment and an itemized statement indicating how the funds were spent (cancelled checks, receipts, bank statements, etc.)</td>
</tr>
</tbody>
</table>
| □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ ^{
Student Name: ____________________________  Student ID#: ____________________________

My signature below certifies the information I have provided on this form and attached documentation is true and complete to the best of my knowledge. I agree to provide proof of the information if and when requested. I understand that the penalty for providing false or misleading information is a $20,000 fine, a prison sentence, or both.

______________________________  ____________________________
Student Signature  Date  Parent/Spouse Signature  Date

To submit the completed form: In person: Office of Financial Aid and Scholarships, Burgin-Dossett – Room 105; Mail: Office of Financial Aid and Scholarships, P.O. 70722, Johnson City, TN 37614; Fax: (423) 439-5855;

DO NOT EMAIL documents with Personally Identifiable Information (PII) (i.e. SSN, Full Name, Phone #, Address...).