

SPECIAL REVIEW REQUEST
FOR INCOME ADJUSTMENT FOR FEDERAL STUDENT AID

Submit this form if your family experienced a significant loss or decrease in income from the 2018 amounts reported on your 2020-21 FAFSA, or another special circumstance. **Complete ALL sections (SECTIONS A, B, C and D) of this form before submitting to the JCC financial aid office. Allow 4-6 weeks for file review during peak processing periods.** You will receive written notification of the outcome upon completion of the review. *This special review is for federal aid only; it does not affect state aid.*

STUDENT NAME: _____ **Phone:** _____

SECTION A. Special Circumstances - Check any that apply to your situation. Submit this form with the required documentation listed for your special circumstance. *Please submit copies of your original documents.*

| SPECIAL CIRCUMSTANCE | REQUIRED DOCUMENTATION |
|---|--|
| <input type="checkbox"/> Loss of Employment (CIRCLE ALL THAT APPLY) Parent 1 Parent 2 Student Spouse Date of loss: _____ Re-employed? Yes No (CIRCLE ONE) Date of re-employment: _____ | 1. Final paystub from lost job with year-to-date earnings. 2. Termination notice from employer. 3. Statement of unemployment benefits. 4. Most recent paystub(s) from other parent (if two parents on the FAFSA) or Spouse (if married) with year-to-date earnings. 5. Most recent paystub(s) from person who lost job if re-employed. 6. 2019 Tax return transcripts or signed copy of tax return for parent(s)/ student or student/spouse if married. See Page 3 for instructions. 7. 2019 W-2 Forms for parent(s) and student, or student and spouse, if married. |
| <input type="checkbox"/> Loss of Other Income Date of loss: _____ <input type="checkbox"/> Pension Income <input type="checkbox"/> Child Support <input type="checkbox"/> Social Security Benefits <input type="checkbox"/> Alimony <input type="checkbox"/> Other _____ (describe) | 1. Documentation verifying effective date of loss. 2. 2019 Tax return transcripts or signed copy of tax return for parent(s) and student, or student and spouse if married. See Page 3 for instructions. |
| <input type="checkbox"/> Separation or Divorce of Parents or Student/Spouse Date of event: _____ | 1. Divorce decree, separation papers, or attorney letter. 2. Documentation of child support or alimony. 3. Most recent paystub(s) with year-to-date earnings from custodial parent (if dependent), or student (if independent). 4. 2019 Tax return transcripts or signed copy of tax return for parent(s)/ student or student/spouse if married. See Page 3 for instructions. 5. 2019 W-2 Forms for parent(s)/student, or student/spouse if married. |
| <input type="checkbox"/> Death of Parent or Spouse Date of Death: _____ | 1. Death certificate 2. Statement of Survivor Benefits, if any 3. Most recent paystub(s) with year-to-date earnings from custodial parent (if dependent), or Student (if independent). 4. 2019 Tax return transcripts or signed copy of tax return for parent(s)/ student or student/spouse if married. See page 3 for instructions. 5. 2019 W-2 Forms for parent(s)/student, or student and spouse, if married. |
| <input type="checkbox"/> One-Time Receipt of Income in 2018 | 1. Documentation of one-time payment showing source/date of receipt. 2. Detailed letter describing how funds were used and the balance remaining at this time. |
| <input type="checkbox"/> Excessive Medical Expenses in 2018 or 2019 (Expenses greater than 11% of Adjusted Gross Income) | 1. Statement detailing amounts paid out of pocket, not covered by insurance or other means, for medical expenses for last 12 months. 2. Proof of expenses paid. 3. 2018 and 2019 Tax Return Transcripts or signed copies of tax returns for parent(s) if dependent, or student if independent. |

Enter your JCC ID: J00 _____

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SECTION B. Report Other Income – List amounts received after the occurrence of your special circumstance.

| | SOURCE OF INCOME | AMOUNT |
|--|---|--------------------|
| <input type="checkbox"/> NO <input type="checkbox"/> YES | Distribution from a pension or IRA account | \$ _____ |
| <input type="checkbox"/> NO <input type="checkbox"/> YES | Social Security Disability (SSD) | \$ _____ per month |
| <input type="checkbox"/> NO <input type="checkbox"/> YES | Short or long-term disability | \$ _____ per month |
| <input type="checkbox"/> NO <input type="checkbox"/> YES | Child support you receive for child in household | \$ _____ per month |
| <input type="checkbox"/> NO <input type="checkbox"/> YES | Child support you pay for child <u>not</u> in household | \$ _____ per month |
| <input type="checkbox"/> NO <input type="checkbox"/> YES | Insurance settlements | \$ _____ |
| <input type="checkbox"/> NO <input type="checkbox"/> YES | Other (describe) | \$ _____ |
| <input type="checkbox"/> NO <input type="checkbox"/> YES | Other (describe) | \$ _____ |

SECTION C. Report Household Information

List the name and age of all household members as defined below. Also, include the name of the college for any household member, other than parent(s), who will be enrolled at least half time in an undergraduate degree, diploma or certificate program at a postsecondary educational institution any time between July 1, 2020 and June 30, 2021.

Who should be included in household?

DEPENDENT STUDENTS:

▪ Yourself ▪ Your parent(s), including stepparent (if applicable) even if you don't live with them. ▪ Your parent(s) other children if your parent(s) will provide more than half of their support from July 1, 2020, through June 30, 2021, or if the other children would be required to provide parental information if they were completing a FAFSA for 2020-21. Include children who meet either of these standards, even if they do not live with your parent(s). ▪ Other people if they now live with your parent(s) and your parent(s) provide more than half of their support and will continue to provide more than half of their support through June 30, 2021.

INDEPENDENT STUDENTS:

▪ Yourself and your spouse, if married. ▪ Your children if you will provide more than half of their support from July 1, 2020, through June 30, 2021 even if they do not live with you. ▪ Other people if they live with you now and will continue to live with you from July 1, 2020 through June 30, 2021 and you will continue to provide more than half of their support through June 30, 2021.

| Full name of each household member | Age | Relationship to student | Attending College | Name of college If attending at least ½ time in 2020-21 |
|------------------------------------|-----|-------------------------|--|--|
| | | <i>I am the student</i> | <input type="checkbox"/> Yes <input type="checkbox"/> No | <i>Jamestown Community College</i> |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

Check this box and attach a separate page with student's name and JCC ID number at the top if more space is needed.

SECTION D. Certification

I certify that all information provided in this document is true, complete and accurate. I understand that if I purposely give false or misleading information, I may be fined, sentenced to jail or both. I understand that special circumstances are reviewed on a case-by-case basis and this written request does not guarantee approval and/or may not result in a change to the financial aid already offered.

Student signature: _____ **Date:** _____

Parent signature: _____ **Parent phone:** _____

(Parent signature required if student is dependent for federal student aid purposes)

**Submit this form and supporting documentation to: JCC Financial Aid Office | PO Box 20 | Jamestown, NY 14702-0020
Jamestown 716.338.1009 | 1.800.388.8557 ext. 1009 | Olean 716.376.7512 | 1.800.388.8557 ext. 7512 | FAX 716.338.1459**

Providing 2018 Tax Information to JCC Financial Aid Office for Verification

Tax Filers (if you filed a 2018 federal tax return)

1. The preferred method of providing tax documentation for students and parents that filed 2018 federal income tax returns is the IRS Data Retrieval (IRS DRT), a tool built into the FAFSA that allows you to pull your federal tax information from the Internal Revenue Service's system directly into your FAFSA.
2. Tax filers that are unable or choose not to use the IRS Data Retrieval Tool may submit a 2018 tax return transcript (not a tax account transcript) or a signed copy of their 2018 federal 1040, and applicable schedules..

Non Tax Filers (if you did NOT file a 2018 federal tax return)

1. Independent students (and spouse if married) and parents of dependent students who did not file a 2018 federal tax return must submit:
 - a. A **Verification of Non-Filing Letter (VONF)** from the IRS (see below under Transcript Types) **and**
 - b. The appropriate **IRS Income-Tax Verification** form from Your Eligibility Requirements in your Banner account, online at banner.sunyjcc.edu. JCC verification forms are also available online at sunyjcc.edu/financial-aid/forms.
2. Dependent students do not need to provide VONF from the IRS, but are required to complete and submit the **IRS Income-Tax Verification-Student** form.

Ways to Get Transcripts from the IRS

Register to use *Get Transcript Online* at irs.gov to view, print or download all transcript types listed below. If you are unable to register, or prefer not to use *Get Transcript Online*, you can order a tax return transcript using *Get Transcript by Mail* at irs.gov or by calling 800-908-9946. Allow 5 to 10 calendar days for delivery. You can also request any transcript type listed below by faxing or mailing Form 4506-T, *Request for Transcript of Tax Return* as instructed on the form. Form 4506-T is available at irs.gov. **Note:** When using *Get Transcript by Mail* or ordering by phone, the primary taxpayer on a joint tax return must make the request. The secondary spouse will use *Get Transcript Online* or Form 4506-T to request this transcript.

Transcript Types

The IRS offers the following transcript types at no charge:

- **Verification of Non-Filing Letter:** This is required of independent students (students who did not use parent information on the FAFSA) and parents of dependent students who have reported they did not file a 2018 tax return. This letter is available using *Get Transcript Online* or Form 4506-T (available from the IRS).
- **Tax Return Transcript:** This is the transcript **used by the financial aid office** for verification purposes.
- **Tax Account Transcript** is not the same as a Tax Return Transcript. It **does not** satisfy the financial aid requirement.
- **Record of Account Transcript** combines tax return and tax account transcripts into one complete transcript. This transcript is available using *Get Transcript Online* or Form 4506-T and **is acceptable** for financial aid purposes.
- **Wage and Income Transcript** shows data from the W-2, 1099, 1098 and Form 5498, IRA Contribution Information. This transcript **can be submitted in lieu of W2s** and is available using *Get Transcript Online* or Form 4506-T.

INSTRUCTIONS FOR SPECIAL SITUATIONS

Amended Returns – Tax filers who filed an amended tax return must submit a 2018 IRS Tax Return Transcript or signed copy of the 2018 IRS Tax Return **AND** a signed copy of Form 1040-X, "Amended U.S. Individual Income Tax Return."

Marital Status has changed since Tax Year 2018 –

- If student or parent marital status has **changed to married** since the 2018 tax filing year, a signed copy of the 2018 tax return or a Tax Return Transcript and copies of all 2018 W2s must be submitted for each tax filer. If a parent (or spouse, if married) did not file a 2018 return, a Verification of Non-filing Letter and W2's (if parent/spouse worked) must be submitted along with the JCC **IRSP (or IRSP2) Income-Tax Verification** for the parent/stepparent who did not file taxes.
- If parent marital status has changed to **separated or divorced** since the 2018 tax filing year and the 2018 tax return was filed as Married Filing Jointly, all W2 forms for both taxpayers on the 2018 joint tax return must be provided to the financial aid office so that the income can be separated appropriately.

Victim of IRS Identity Theft: A victim of IRS identity theft who is not able to obtain a 2018 IRS Tax Return Transcript will need to contact the IRS at 1-800-908-4490 to receive a printout of the tax return transcript by mail. Submit this printout along with a signed statement indicating that you were a victim of IRS tax-related Identity theft and that the IRS has been made aware of the tax-related identity theft to the financial aid office.

Non-IRS Income Tax Returns: An individual who filed a 2018 non-IRS income tax return with a foreign tax authority must provide a signed copy of the 2018 tax return from the relevant tax authority.