



2023-2024 SPECIAL CIRCUMSTANCE APPLICATION

Circumstance: Independent Student/Spouse Loss or Reduction of Working Income in 2023

This application cannot be submitted for an anticipated loss or reduction of working income. The loss or reduction must have already occurred.

An approved Special Circumstance Application does not guarantee an increase in financial aid.

Deadline to submit application and all required documentation is October 1, 2023.

Student Name: _____ Kent State ID Number: _____

Permanent Address: _____

Phone Number: _____ Kent State email address: _____

SECTION 1: HOUSEHOLD INFORMATION

Student's Marital Status (check one):

☐ Single

☐ Married/Remarried/Domestic Partner

☐ Separated

☐ Divorced/Widowed/No Domestic Partner

Date of Marital Status: _____

Please list below anyone who will be in your household from July 1, 2023 – June 30, 2024. **You must provide at least 51% of the person's financial support to include them in the household.** Do not include foster children or children for which they are paying child support. Do **not** include yourself.

First and Last Name	Date of Birth	Relationship to Student	Will this person live in your household through June 30, 2024?	Will you support this person at least 51% through June 30, 2024?	Name of college they will attend at least half time during 2023-2024 (if applicable)
			<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	
			<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	

Attach additional sheet of paper if necessary.

Documents can be submitted to: One Stop for Student Services • Kent State University • P.O. Box 5190 • Kent, Ohio 44242
330-672-6000 • 330-672-6001 (fax) • "Contact Us Form" @ kent.edu/onestop • Regional Campus Representative

SECTION 2: STATEMENT

Who experienced the loss? Student _____ Spouse _____ Date of Loss: _____

What type of loss was experienced? Layoff/furlough/termination _____ Reduction in salary or hours _____

Is the person who experienced the loss currently employed? Yes _____ No _____

Provide a brief explanation of what occurred that resulted in the loss of income. If loss or reduction is temporary and exact date of return is known, please include.

SECTION 3: 2021 STUDENT TAX FILING STATUS AND REQUIRED DOCUMENTATION

2021 Tax Information – Choose the option that aligns with your marital status - SELECT ONLY ONE OPTION

☐

OPTION #1

I am not married (*includes single, divorced, separated, widowed*). I completed a 2021 IRS Federal Income Tax Return.

Select one option below:

- ☐ I used the IRS Data Retrieval Tool on the FAFSA.
- ☐ I will submit a signed copy of my 2021 IRS Federal Income Tax Return (including all schedules) or an IRS Tax Return Transcript (*We do not need copies of City/State Tax Returns.*)

OR

☐

OPTION #2

I am not married (*includes single, divorced, separated, widowed*). I did not work in 2021. I will not file, and I am not required to file a 2021 IRS Federal Income Tax Return.

The following MUST be submitted:

- ☐ IRS Non-Filing Letter (**Refer to Section 8**)

You must sign this statement:

I, _____, certify that I was not required to file and will
(Student signature) not file a 2021 IRS Federal Income Tax Return.

Section 3 continued on next page (Only Select ONE option in Section 3)

Section 3 - continued from previous page (Only Select ONE option in Section 3)

OR

<input style="width: 30px; height: 30px;" type="checkbox"/>	<p><u>OPTION #3</u> I am not married (<i>includes single, divorced, separated, widowed</i>). I worked in 2021, but I am not required to file a 2021 IRS Federal Income Tax Return. <u>You must sign this statement:</u> I, _____, certify that I was not required to file and will <div style="display: flex; justify-content: space-between; width: 80%;"> (Student signature) not file a 2021 IRS Federal Income Tax Return. </div> <u>The following MUST be submitted:</u> <input type="checkbox"/> IRS Non-Filing Letter (Refer to Section 8) <input type="checkbox"/> Copies of 2021 W-2 forms from all employers (if applicable) <input type="checkbox"/> List below all your employers and the amount you earned from each in 2021 (attach additional sheet of paper if necessary)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr style="background-color: #d9e1f2;"> <th style="width: 35%;">Employer's Name</th> <th style="width: 25%;">2021 Earnings</th> <th style="width: 40%;">Was a W-2 Issued? If yes – submit copy with worksheet</th> </tr> </thead> <tbody> <tr> <td style="height: 30px;"></td> <td></td> <td> <input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain </td> </tr> <tr> <td style="height: 30px;"></td> <td></td> <td> <input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain </td> </tr> </tbody> </table>	Employer's Name	2021 Earnings	Was a W-2 Issued? If yes – submit copy with worksheet			<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain			<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain
Employer's Name	2021 Earnings	Was a W-2 Issued? If yes – submit copy with worksheet								
		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain								
		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain								

OR

<input style="width: 30px; height: 30px;" type="checkbox"/>	<p><u>OPTION #4</u> I am married. We filed a joint 2021 IRS Federal Income Tax Return or separate tax returns. <u>Select one option below:</u> <input type="checkbox"/> We used the IRS Data Retrieval Tool on the FAFSA. <input type="checkbox"/> We will submit a signed copy of our 2021 IRS Federal Income Tax Return(s) (including all schedules) or an IRS Tax Return Transcript(s) (<i>We do not need copies of City/State Tax Returns.</i>)</p>
---	--

OR

<input style="width: 30px; height: 30px;" type="checkbox"/>	<p><u>OPTION #5</u> I am married. Neither I nor my spouse will file or are required to file a 2021 IRS Federal Income Tax Return. <u>You and your spouse must sign this statement:</u> I, _____, certify that I was not required to file and will <div style="display: flex; justify-content: space-between; width: 80%;"> (Student signature) not file a 2021 IRS Federal Income Tax Return. </div> I, _____, certify that I was not required to file and will <div style="display: flex; justify-content: space-between; width: 80%;"> (Spouse signature) not file a 2022 IRS Federal Income Tax Return. </div> <u>The following MUST be submitted:</u> <input type="checkbox"/> IRS Non-Filing Letter for you and your spouse (Refer to Section 8) <input type="checkbox"/> If you or your spouse worked, copies of 2021 W-2 forms from all employers (if applicable) for you and your spouse <input type="checkbox"/> If you or your spouse worked, list below all employers and the amount you or your spouse earned from each in 2021 (attach additional sheet of paper if necessary)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr style="background-color: #d9e1f2;"> <th style="width: 35%;">Employer's Name</th> <th style="width: 15%;">Student or Spouse</th> <th style="width: 15%;">2021 Earnings</th> <th style="width: 35%;">Was a W-2 Issued? If yes – submit copy with worksheet</th> </tr> </thead> <tbody> <tr> <td style="height: 30px;"></td> <td> <input type="checkbox"/> Student <input type="checkbox"/> Spouse </td> <td></td> <td> <input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain </td> </tr> <tr> <td style="height: 30px;"></td> <td> <input type="checkbox"/> Student <input type="checkbox"/> Spouse </td> <td></td> <td> <input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain </td> </tr> </tbody> </table>	Employer's Name	Student or Spouse	2021 Earnings	Was a W-2 Issued? If yes – submit copy with worksheet		<input type="checkbox"/> Student <input type="checkbox"/> Spouse		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain		<input type="checkbox"/> Student <input type="checkbox"/> Spouse		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain
Employer's Name	Student or Spouse	2021 Earnings	Was a W-2 Issued? If yes – submit copy with worksheet										
	<input type="checkbox"/> Student <input type="checkbox"/> Spouse		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain										
	<input type="checkbox"/> Student <input type="checkbox"/> Spouse		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain										

Documents can be submitted to: One Stop for Student Services • Kent State University • P.O. Box 5190 • Kent, Ohio 44242
330-672-6000 • 330-672-6001 (fax) • "Contact Us Form" @ kent.edu/onestop • Regional Campus Representative

SECTION 4: 2022 STUDENT TAX FILING STATUS AND REQUIRED DOCUMENTATION CONTINUED

2022 Tax Information – Choose the option that aligns with your marital status - SELECT ONLY ONE OPTION

☐

OPTION #1

I am not married (*includes single, divorced, separated, widowed*). I completed a 2022 IRS Federal Income Tax Return.

You MUST submit the following:

- ☐ I will submit a signed copy of my 2022 IRS Federal Income Tax Return (including all schedules) or an IRS Tax Return Transcript (*We do not need copies of City/State Tax Returns.*)

OR

☐

OPTION #2

I am not married (*includes single, divorced, separated, widowed*). I did not work in 2022. I will not file, and I am not required to file a 2022 IRS Federal Income Tax Return.

The following MUST be submitted:

- ☐ IRS Non-Filing Letter (**Refer to Section 8**)

You must sign this statement:

I, _____, certify that I was not required to file and will
(Student signature) not file a 2022 IRS Federal Income Tax Return.

OR

☐

OPTION #3

I am not married (*includes single, divorced, separated, widowed*). I worked in 2022, but I am not required to file a 2022 IRS Federal Income Tax Return.

You must sign this statement:

I, _____, certify that I was not required to file and will
(Student signature) not file a 2022 IRS Federal Income Tax Return.

The following MUST be submitted:

- ☐ IRS Non-Filing Letter (**Refer to Section 8**)
- ☐ Copies of 2022 W-2 forms from all employers (if applicable)
- ☐ List below all your employers and the amount you earned from each in 2022 (attach additional sheet of paper if necessary)

Employer's Name	2022 Earnings	Was a W-2 Issued? If yes – submit copy with worksheet
		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain
		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain

Section 4 continued on next page (Only Select ONE option in Section 4)

<input style="width: 30px; height: 30px;" type="checkbox"/>	<p>OPTION #4</p> <p>I am married. We filed a joint 2022 IRS Federal Income Tax Return or separate tax returns.</p> <p><u>You MUST submit the following:</u></p> <p><input type="checkbox"/> We will submit a signed copy of our 2022 IRS Federal Income Tax Return(s) (including all schedules) or an IRS Tax Return Transcript(s) <i>(We do not need copies of City/State Tax Returns.)</i></p>
---	---

OR

<input style="width: 30px; height: 30px;" type="checkbox"/>	<p>OPTION #5</p> <p>I am married. Neither I nor my spouse will file or are required to file a 2022 IRS Federal Income Tax Return.</p> <p><u>You and your spouse must sign this statement:</u></p> <p style="margin-top: 20px;">I, _____, certify that I was not required to file and will (Student signature) not file a 2022 IRS Federal Income Tax Return.</p> <p style="margin-top: 10px;">I, _____, certify that I was not required to file and will (Spouse signature) not file a 2022 IRS Federal Income Tax Return.</p> <p><u>The following MUST be submitted:</u></p> <p><input type="checkbox"/> IRS Non-Filing Letter for you and your spouse (Refer to Section 7)</p> <p><input type="checkbox"/> If you or your spouse worked, copies of 2022 W-2 forms from all employers (if applicable) for you and your spouse</p> <p><input type="checkbox"/> If you or your spouse worked, list below all employers and the amount you or your spouse earned from each in 2022 (attach additional sheet of paper if necessary)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr style="background-color: #d9e1f2;"> <th style="width: 35%;">Employer's Name</th> <th style="width: 15%;">Student or Spouse</th> <th style="width: 15%;">2022 Earnings</th> <th style="width: 35%;">Was a W-2 Issued? If yes – submit copy with worksheet</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"></td> <td> <input type="checkbox"/> Student <input type="checkbox"/> Spouse </td> <td></td> <td> <input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain </td> </tr> <tr> <td style="height: 40px;"></td> <td> <input type="checkbox"/> Student <input type="checkbox"/> Spouse </td> <td></td> <td> <input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain </td> </tr> </tbody> </table>	Employer's Name	Student or Spouse	2022 Earnings	Was a W-2 Issued? If yes – submit copy with worksheet		<input type="checkbox"/> Student <input type="checkbox"/> Spouse		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain		<input type="checkbox"/> Student <input type="checkbox"/> Spouse		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain
Employer's Name	Student or Spouse	2022 Earnings	Was a W-2 Issued? If yes – submit copy with worksheet										
	<input type="checkbox"/> Student <input type="checkbox"/> Spouse		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain										
	<input type="checkbox"/> Student <input type="checkbox"/> Spouse		<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain										

SECTION 5: UNTAXED INCOME INFORMATION

If a section does not apply, enter a zero.

Year	Untaxed Income Information	Student	Spouse (if applicable)
2021	Untaxed portions of Individual Retirement Account (IRA) Distributions and Pensions reported on the Federal Income Tax Return (Lines 4a + 4c) minus (Lines 4b + 4d). If negative, enter zero. <b style="color: red;">Check the box if this was a rollover.	\$ _____ <input type="checkbox"/> Rollover	\$ _____ <input type="checkbox"/> Rollover
2022	Untaxed portions of Individual Retirement Account (IRA) Distributions and Pensions reported on the Federal Income Tax Return (Lines 4a + 5a) minus (Lines 4b + 5b). If negative, enter zero. <b style="color: red;">Check the box if this was a rollover.	\$ _____ <input type="checkbox"/> Rollover	\$ _____ <input type="checkbox"/> Rollover
2022	Payments to tax-deferred pension and retirement savings plans (paid directly or withheld from earnings), including, but not limited to, amounts reported on the W-2 forms in Boxes 12a through 12d, codes D, E, F, G, H and S. Do not include amounts reported in code DD (employer contributions toward employee health benefits).	\$ _____	\$ _____

SECTION 6: ADDITIONAL REQUIRED DOCUMENTATION & INFORMATION

The person who experienced the loss or reduction of income* **must answer ALL of the questions** below providing all requested information/documentation in order for your application to be processed. If all questions below are not answered and required documentation is not submitted, your application will remain incomplete.

If you had a job loss (layoff, separation, furlough), do you have documentation from your employer of this loss?	<input type="checkbox"/> YES Please submit a copy	<input type="checkbox"/> NO Please initial: _____ Last Date worked: _____	<input type="checkbox"/> N/A Please initial: _____
--	---	--	--

If you had a reduction of hours or salary, do you have documentation from your employer of this reduction?	<input type="checkbox"/> YES Please submit a copy	<input type="checkbox"/> NO Please initial: _____ Date of Reduction: _____	<input type="checkbox"/> N/A Please initial: _____
--	---	---	--

Did you receive severance pay in 2023?	<input type="checkbox"/> YES Please submit a copy	<input type="checkbox"/> NO Please initial: _____	<input type="checkbox"/> N/A Please initial: _____
--	---	---	--

Have you, or will you, apply for unemployment benefits?	<input type="checkbox"/> I have applied and received my determination letter. Please submit a copy.	<input type="checkbox"/> I have applied but have not yet received my determination letter. Please submit a copy once received.	<input type="checkbox"/> I am not eligible and will not apply for unemployment benefits. Please initial: _____
---	---	--	--

Are you receiving income from a retirement account?	<input type="checkbox"/> YES Please submit documentation of retirement income received in 2023 to include year-to-date and monthly amounts.	<input type="checkbox"/> NO Please initial: _____
---	---	---

Please select <u>ONE</u> of the following:	
<input type="checkbox"/> I lost my job and am currently not employed.	You must submit: <ul style="list-style-type: none"> Final paycheck stub from your previous employer
<input type="checkbox"/> I lost my job and am currently working.	You must submit: <ul style="list-style-type: none"> Final paycheck stub from your previous employer <u>AND</u> Most recent paycheck stub from your current employer
<input type="checkbox"/> I had a reduction in hours and/or salary at my current job OR I was furloughed and have returned to my current job.	You must submit: <ul style="list-style-type: none"> Most recent paycheck stub from your current employer

****If more than one person on the FAFSA experienced a loss or reduction, please submit a completed copy of this section and required documentation for each person.***

Documents can be submitted to: One Stop for Student Services • Kent State University • P.O. Box 5190 • Kent, Ohio 44242
 330-672-6000 • 330-672-6001 (fax) • "Contact Us Form" @ kent.edu/onestop • Regional Campus Representative

SECTION 7: CERTIFICATION STATEMENT

This form must be signed by the student and spouse (if applicable).

The signatures must be hand-written – we cannot accept electronic signatures on this form.

By signing this application, you hereby affirm that all information reported on this form and any attachment hereto is true, complete, and accurate to the best of your knowledge. If asked by an authorized official, you agree to provide additional proof of information provided on this form. You understand that the Student Financial Aid Office at Kent State University will correct the FAFSA application, as necessary, based on the information submitted. You agree that you understand that if you received federal student aid based on incorrect information, you will need to repay it. You may also be required to pay fines and fees. By signing below, you certify that you (1) will use federal and/or state student financial aid only to pay the cost of attending an institution of higher education, (2) are not in default on a federal student loan or have made satisfactory arrangements to repay it, (3) do not owe money back on a federal student grant or have made satisfactory arrangements to repay it, (4) will notify your college if you default on a federal student loan and (5) will not receive a Federal Pell Grant from more than one college for the same period of time.

Student Signature

Date

Spouse Signature (if applicable)

Date

SECTION 8: IMPORTANT DOCUMENTATION INFORMATION

Federal Income Tax Return or IRS Tax Return Transcript

An IRS Federal Income Tax Return Transcript can be obtained online or by mail, free of charge, by visiting www.irs.gov (click on "Get My Tax Record") or by calling **1-800-908-9946**. Be sure to request a **"Return Transcript"** and **not** an **"Account Transcript."** Federal financial aid policies do not allow us to accept a copy of your state tax return.

- If you filed a 2021 Federal Income Tax Return and you did not originally use the IRS Data Retrieval Tool when you filed the FAFSA, you may submit a correction at fafsa.gov and use the tool instead of submitting an IRS Federal Tax Return or Transcript. Some tax filers may not be able to use the IRS Data Retrieval Tool. If that applies to you, submit the IRS Tax Return or Transcript.
- If you filed an amended tax return for 2021, you must provide a copy of your tax transcript (which will include only information from the original tax return) and a signed copy of the 2021 IRS form 1040X that was filed with the IRS.
- If you or your spouse has a 2021 tax extension beyond the automatic six-month extension, you must submit IRS form 4868 for tax year 2021, a copy of the IRS's approval of an extension beyond six months, and a copy of all 2021 W-2's. Additionally, you must submit an IRS Non-Filing Letter dated after October 1, 2022.
- If you were a victim of IRS tax-related identity theft and cannot obtain an IRS Tax Return Transcript, you can instead provide a Tax Return Database View (TRDBV) Transcript and 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. You must contact the IRS at 1-800-904-4490 to request a TRDBV Transcript.
- If you filed a foreign 2021 tax return or a tax return with Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands, please contact the One Stop for Student Services for further instructions.

IRS Non-Filing Letter

If you did not file a 2021 federal income tax return and were not required to file, an IRS Non-Filing Letter can be obtained online or by mail, free of charge, by visiting www.irs.gov (click on "Get My Tax Record") or by calling **1-800-908-9946**. To obtain an IRS non-filing letter, individuals must complete the process for requesting a tax transcript as listed above. The IRS will provide a non-filing letter only if a return was not filed.

Documents can be submitted to: One Stop for Student Services • Kent State University • P.O. Box 5190 • Kent, Ohio 44242
330-672-6000 • 330-672-6001 (fax) • "Contact Us Form" @ kent.edu/onestop • Regional Campus Representative