



## 2023-2024 SPECIAL CIRCUMSTANCE APPLICATION

### Circumstance: Independent Student Medical or Dental Expenses

*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: \_\_\_\_\_

### Things to consider before completion:

- ☐ **Medical/Dental expenses must be reported/itemized on Schedule A of the Federal Income Tax Return for either 2021 or 2022. If medical/dental expenses are not report/itemized on Schedule A of the Federal Income Tax Return, special circumstance does not apply, and this application will be denied.**
- ☐ **The total medical or dental expenses must exceed 10% of the AGI for the household.**

### 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	

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](https://kent.edu/onestop) • Regional Campus Representative

## SECTION 2: STATEMENT

Provide a brief explanation of the expenses that were incurred and include the year that the medical expenses were reported on Schedule A of the Federal Income Taxes in your statement.

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## SECTION 3: STUDENT TAX FILING STATUS AND REQUIRED DOCUMENTATION

**Were the medical/dental expenses reported on Schedule your (or your spouse's if married) 2021 Federal Income Tax Return?**

- ☐ **YES – You must complete the table below with your 2021 Tax Information.**
- ☐ **NO – SKIP the 2021 Tax Information table below. Proceed to the 2022 Tax Information section.**

### **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.

**The following MUST be submitted for 2021:**

- ☐ Signed copy of your 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.*)
- ☐ Copy of Schedule A of the 2021 Federal Income Tax Return.

**OR**

☐

#### **OPTION #2**

I am married. We filed a joint 2021 IRS Federal Income Tax Return or separate tax returns.

**The following MUST be submitted for 2021:**

- ☐ Signed copy of your 2021 IRS Federal Income Tax Return (including all schedules) or an IRS Tax Return Transcript for both you and your spouse (*We do not need copies of City/State Tax Returns.*)
- ☐ Copy of Schedule A of the 2021 Federal Income Tax Return on which the medical or dental expenses were reported.

### SECTION 3: 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.

**The following MUST be submitted for 2022:**

- ☐ Signed copy of your 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.*)
- ☐ Copy of Schedule A of the 2022 Federal Income Tax Return.

OR

☐

##### **OPTION #2**

I am married. We filed a joint 2022 IRS Federal Income Tax Return or separate tax returns.

**The following MUST be submitted for 2022:**

- ☐ Signed copy of your 2022 IRS Federal Income Tax Return (including all schedules) or an IRS Tax Return Transcript for both you and your spouse (*We do not need copies of City/State Tax Returns.*)
- ☐ Copy of Schedule A of the 2022 Federal Income Tax Return on which the medical or dental expenses were reported.

### SECTION 4: 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>Check the box if this was a rollover.</b>	\$ _____ <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>Check the box if this was a rollover.</b>	\$ _____ <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 5: 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 6: 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](http://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](http://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](http://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.

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