

**SPECIAL REVIEW REQUEST**  
**FOR INCOME ADJUSTMENT FOR FEDERAL STUDENT AID**

Submit this form if your family's current income is significantly less than the 2021 amounts reported on your 2023-24 FAFSA, or has experienced another special circumstance. **Complete ALL sections and submit this form with required documentation to the JCC financial aid office. Allow 4-6 weeks for file review during peak processing periods.** You will be notified of the outcome of our review via email from our office.

**STUDENT NAME:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

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

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: _____	<ol style="list-style-type: none"> <li>Final paystub from lost job with year-to-date earnings.</li> <li>Termination notice from employer.</li> <li>Statement of unemployment benefits received.</li> <li>Most recent paystub(s) from other parent (if two parents on the FAFSA) or Spouse (if married) with year-to-date earnings.</li> <li>Most recent paystub(s) from person who lost job if re-employed.</li> <li><b>2022</b> Tax return transcripts or signed copy of tax return for parent(s)/ student or student/spouse if married. See Page 3 for instructions.</li> <li><b>2022</b> W-2 Forms for parent(s)/student, or student/spouse if married</li> </ol>
<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)	<ol style="list-style-type: none"> <li>Documentation verifying effective date of loss.</li> <li><b>2022</b> 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.</li> <li><b>2022</b> W-2 Forms for parent(s)/student, or student/spouse if married</li> </ol>
<input type="checkbox"/> Separation or Divorce of Parents or Student/Spouse after submission of the 2023-24 FAFSA. Date of separation or divorce: _____	<ol style="list-style-type: none"> <li>Divorce decree, separation papers, or attorney letter.</li> <li>Documentation of child support or alimony.</li> <li>Most recent paystub(s) with year-to-date earnings from custodial parent &amp; student, or student (if independent).</li> <li><b>2022</b> Tax return transcripts or signed copy of tax return for custodial parent &amp; student, or student (if independent). See Page 3 for instructions.</li> <li><b>2022</b> W-2 Forms for custodial parent &amp; student, or ind. student</li> </ol>
<input type="checkbox"/> Death of Parent or Spouse Date of Death: _____	<ol style="list-style-type: none"> <li>Death certificate</li> <li>Statement of Survivor Benefits for all members of the household</li> <li>Most recent paystub(s) with year-to-date earnings from custodial parent (if dependent), or Student (if independent).</li> <li><b>2022</b> Tax return transcripts or signed copy of tax return for parent(s)/ student or student/spouse if married. See page 3 for instructions.</li> <li><b>2022</b> W-2 Forms for parent(s)/student, or student/spouse if married</li> </ol>
<input type="checkbox"/> One-Time Receipt of Income in 2021	<ol style="list-style-type: none"> <li>Documentation of one-time payment showing source/date of receipt.</li> <li>Detailed letter describing how funds were used and the balance remaining at this time.</li> <li><b>2021</b> Tax Return Transcripts or signed copies of tax returns for parent(s) if dependent, or student if independent.</li> <li><b>2021</b> W-2 Forms for parent(s)/student, or student/spouse if married</li> </ol>
<input type="checkbox"/> Excessive Medical Expenses in 2021 or 2022 (Expenses greater than 11% of Adjusted Gross Income)	<ol style="list-style-type: none"> <li>Statement detailing amounts paid out of pocket, not covered by insurance or other means, for expenses for the years' incurred.</li> <li>Proof of expenses paid.</li> <li><b>2021 and 2022</b> Tax return transcripts or signed copy of tax return for parent(s)/ student or student/spouse if married. See page 3 for instructions.</li> </ol>

**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
<input type="checkbox"/> NO <input type="checkbox"/> YES	Short or long-term disability	\$ per
<input type="checkbox"/> NO <input type="checkbox"/> YES	Child support you receive for child in household	\$ per
<input type="checkbox"/> NO <input type="checkbox"/> YES	Child support you pay for child <u>not</u> in household	\$ per
<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, 2023 and June 30, 2024.

**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, 2023, through June 30, 2024, or if the other children would be required to provide parental information if they were completing a FAFSA for 2023-24. 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, 2024.

**INDEPENDENT STUDENTS:**

▪ Yourself and your spouse, if married. ▪ Your children if you will provide more than half of their support from July 1, 2023, through June 30, 2024 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, 2023 through June 30, 2024 and you will continue to provide more than half of their support through June 30, 2024.

Full name of each household member	Age	Relationship to student	Attending College	Name of college If attending at least ½ time in 2023-24
		<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 Tax Information for JCC Financial Aid Office Special Review Requests

## ***Tax Filers (if you filed a federal tax return for the year(s) listed on page 1 for your special circumstances)***

1. Tax filers may submit a tax return transcript (not a tax account transcript) or a signed copy of their federal 1040, and accompanying schedules.

## ***Non Tax Filers (if you did NOT file a federal tax return for the year(s) listed on page 1 for your special circumstances)***

1. Independent students (and spouse if married) and parents of dependent students who did not file federal tax returns must submit a **Verification of Non-Filing Letter (VONF)** from the IRS (see below under Transcript Types) for the year, ***and***
2. W-2 Forms for parent(s)/student, or student/spouse if married ***for the year(s) listed on page 1 for your special circumstances***. If parent(s)/student, or student/spouse did not work, submit a signed statement from each person that they did not work during the ***year(s) listed on page 1 for your special circumstances***.

## ***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 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 special review purposes.
- **Tax Account Transcript** is not the same as a Tax Return Transcript. It **does not** satisfy the necessary documentation for a special review
- **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 generally available after June 1 for the prior calendar year information using *Get Transcript Online* or Form 4506-T.

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## **INSTRUCTIONS FOR SPECIAL SITUATIONS**

**Amended Returns** – Tax filers who filed an amended tax return must submit the IRS Tax Return Transcript or signed copy of the IRS 1040 **AND** a signed copy of Form 1040-X, "Amended U.S. Individual Income Tax Return." ***for the year(s) listed on page 1 for your special circumstances***.

**Victim of IRS Identity Theft:** A victim of IRS identity theft who is not able to obtain the IRS Tax Return Transcript will need to contact the IRS at 1-800-908-4490 to receive a printout of their tax return transcript by mail. Submit this printout to the financial aid office 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.

**Non-IRS Income Tax Returns:** An individual who filed a non-IRS income tax return for the ***year(s) listed on page 1 for your special circumstances*** with a foreign tax authority must provide a signed copy of that tax return from the relevant tax authority.