

## 2023-2024 Special Circumstance - EFC Calculation Appeal

### All appeals must include the following:

- Appeal form with detailed written statement explaining your special circumstances
- Most recent signed IRS 1040 Tax Return including all Schedules 1, 2 & 3 and W-2's, if applicable.
- Documentation for the option(s) below that best fit your circumstances. If you are unable to provide specified documents, please provide a reasonable alternative.

<p><b>Recent Loss of Income from Wages</b></p> <p><b>To document loss of employment:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> If laid off, letter of termination from employer and copy of final earnings statement (paystub)</li><li><input type="checkbox"/> Notice of unemployment insurance award from the Employment Development Department (EDD)</li></ul> <p><b>If you have reestablished employment or reduction of wages:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> Most current wage statement (paystub) from tax filer whose employment changed</li></ul>	<p><b>Loss of Self-Employment Income</b></p> <p><b>To document loss of employment:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> Letter explaining the reason for loss of income compared to the 2021 tax year</li></ul> <p><b>To determine income to be excluded:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> 2022 Schedule C from Tax Return, if filed or projected annual net business income</li></ul>
<p><b>Divorce or Separation</b></p> <p><b>To determine wages to be excluded:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> All W-2's from most recent tax return for both parents</li><li><input type="checkbox"/> Divorce Decree or separation statement <b>or</b></li><li><input type="checkbox"/> Documentation verifying that parents maintain separate households. This can be either utility bills, rental leases, etc.</li></ul>	<p><b>Out-of-Pocket Medical Expenses Not Covered by Insurance in 2022</b></p> <p><b>To determine expenses to be excluded:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> Schedule A from your 2022 Federal Tax Return</li><li><input type="checkbox"/> If you did not file a Schedule A, provide receipts or billing statements from medical provider(s) <b>or</b> an <a href="#">itemized statement</a> listing expenses not covered by insurance.</li></ul>
<p><b>Loss of Child Support or Other Untaxed Income</b></p> <p><b>To determine support to be excluded:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> Court/legal documentation verifying date the support ends</li><li><input type="checkbox"/> Documentation showing loss of other benefits or untaxed income</li></ul>	<p><b>Death of a Parent or Spouse</b></p> <p><b>To determine wages to be excluded:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> All W-2's from most recent tax return for both parents</li><li><input type="checkbox"/> Copy of Death Certificate</li><li><input type="checkbox"/> Any additional income to be considered (life insurance, death benefits or pension plan)</li></ul>
<p><b>Cancellation of Debt</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> 2022 1099-C</li></ul>	<p><b>One-Time Unexpected Early Withdrawal from Retirement/Pension/Annuity</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> 2022 1099-R</li></ul>