2026-2027 Application for Professional Judgment- Independent Student

According to federal laws and regulations, a family's 2024 income is used to assess financial need for the 2026-2027 school year. If a family's 2025 or 2026 income is lower, due to special circumstances, a financial aid administrator may be able to use 2025 or 2026 income to assess financial need. **Note**: Your professional judgment application will be returned if all requested information outlined is not provided. Special circumstances, if accepted, may result in an increase in need-based loans, student employment, or in certain cases, additional grant assistance. *Turnaround time for professional judgment appeals is 2-4 weeks.*

STUDENT INFORMATION			
Last Name	First Name	M.I.	Student ID #
Permanent Street Address	City	State	Zip Code
Phone Number	E-mail Address		

SECTION 1: CHANGE IN HOUSEHOLD SIZE that occurred after filling your FAFSA. **All listed documents must be submitted.**

DEATH OF Spouse

Attach an IRS Tax Return Transcript of your 2024 Federal Income Tax Return, including W-2 statements for both you and your spouse, if not already provided. If you have already provided your/spouse's tax return check this box: ☐

Please provide a written statement indicating date of death.

DIVORCE OR SEPARATION OF STUDENT AND SPOUSE

Attach an IRS Tax Return Transcript of your 2024 Federal Income Tax Return, **including** W-2 statements for both you and your spouse, if not already provided.

Attach a copy of the divorce decree or proof of separation (e.g., court order, statement from attorney or clergy).

SECTION 2: EDUCATIONAL EXPENSES All listed documents must be submitted.

PRIVATE TUITION EXPENSES AT ELEMENTARY OR SECONDARY SCHOOL

Attach a copy of the 2024 or 2025 tuition statement, outlining costs and financial aid awarded, for each dependent child attending private elementary or secondary school (do not include expenses for the child who will be enrolling in college in 2026-2027).

If you are divorced or separated, and the non-custodial parent provides assistance toward the private tuition at the elementary or secondary school(s), provide a statement indicating the amount of assistance.

SECTION 3: MEDICAL/DENTAL/DEPENDENT CARE EXPENSES not reimbursed or covered by insurance

Provide receipts itemizing 2025 or 2026 out-of-pocket medical, dental, or dependent care expenses you paid (not reimbursed by insurance or by employer's pre-tax cafeteria plan) for health/dental insurance premiums, doctor, hospital, medication, dependent care, nursing home expenses, etc. Please total all expenses after they are detailed.

Attach an IRS Tax Return Transcript of your 2024 Federal Income Tax Return, including Schedule A if you itemized deductions, if not already provided.

Riverland is asking you to provide information that includes private and/or confidential information under state and federal law. Riverland is asking for this information in order to process this form. You are not legally required to provide the information we are requesting; however, the college may not be able to effectively process this form without it.

SECTION 4: CHANGE IN INCOME **All listed documents must be submitted.**

I want adjustments to be made based on income for: _____2025 _____2026

2025: If there is a change in income for **2025** due to Disability of Student/Spouse; Unemployment of Student/Spouse; a Business or Farm Bankruptcy, Foreclosure or Natural Disaster; or a Reduction in Earnings or Loss of Other Income: **submit a written statement outlining the circumstances why you want adjustments made and submit copies of the 2025 Tax Return AND W2's.**

2026: If there is a change in income for **2026** due to Disability of Student/Spouse; Unemployment of Student/Spouse; a Business or Farm Bankruptcy, Foreclosure or Natural Disaster; or a Reduction in Earning or Loss of Other Income: **submit a written statement outlining the circumstances why you want adjustment made; complete the Income Source Table below; and submit copies of ALL income to date for 2026.**

***If you are using an estimated income for 2026, adjustments will not begin being made until after July 1, 2026.**

	Actual:	**Estimated:**	**Total:**
January 1, 2026 through December 31, 2026	**1/1/26 to Today's Date**	**Today's Date to 12/31/26**	**Actual plus Estimated**
Student's **gross** earnings from work (wages, salary, tips, etc.) *			
Spouse's **gross** earnings from work (wages, salary, tips, etc.) *			
Business/Farm Income			
Interest/Dividend Income. Specify source and value: _____ $ _____			
Unemployment Compensation			
Severance Pay			
Capital Gains			
Spousal Maintenance			
Child Support: Paid Received (Circle Appropriate Option)			
Taxable Social Security Benefits			
Worker's Compensation			
Withdrawal from retirement account			
Other Income (pension, annuity, rental income, housing allowance, bonuses, etc.			

*Attach most recent paystub(s) for you and your spouse when submitting your appeal.

SECTION 5: Sign this Worksheet

By signing this worksheet, I certify that all the information reported on this form is complete and correct.
WARNING: If you purposely give false or misleading information on this worksheet, you may be fined, sentenced to jail, or both.

Student Signature	Date