

**FORM PSPEC - IDAHO STATE UNIVERSITY  
SPECIAL CIRCUMSTANCES  
PARENT(S)**

23-24

**PSPEC-24**

According to federal laws and regulations, a family's 2021 income is used to assess financial need for the 2023-2024 school year. If a family's financial situation changes, a financial aid administrator may be able to reassess the financial need using 2022 income. Please read instructions below. Return completed form with attachments to:

**Office of Financial Aid, Idaho State University, Museum Building, Third Floor  
921 S 8<sup>th</sup> Ave, Stop 8077, Pocatello, ID 83209-8077  
Phone: (208)282-2756 Fax: (208)282-4755 Email: [financialaid@isu.edu](mailto:financialaid@isu.edu)  
Scan and Upload: [isu.edu/financialaid/upload](https://isu.edu/financialaid/upload)  
University Place, Bennion Student Union Building, Student Services Office  
1784 Science Center Dr, Idaho Falls, ID 83402 Phone: (208)282-7704**

\*Student Name: \_\_\_\_\_  
(Use blue or black ink) Last First M.I.

\*ISU ID: \_\_\_\_\_ \*Last 4 Digits of Social Security #: \_\_\_\_\_  
(Find under Academic Tools tab on [BengalWeb](#))

\*Parent Name: \_\_\_\_\_  
Last First M.I.

Parent Address: \_\_\_\_\_  
Street City St Zip

Parent Telephone: \_\_\_\_\_ Student ISU Email: \_\_\_\_\_  
*\*Required* (example: [smitjohn@isu.edu](mailto:smitjohn@isu.edu))

**INSTRUCTIONS:**

1. You must have been awarded from the 2023/2024 [FAFSA](#) before we can process the Special Circumstance.
2. Indicate the reason(s) for your reduction in income on page 2 and attach any required documentation.
3. Write a brief summary of your special circumstances on page 3 and complete the signature requirements.
4. Complete page 4 and attach documentation of income.
5. **SCHEDULE AN APPOINTMENT WITH A FINANCIAL AID COUNSELOR.** Call the Office of Financial Aid at (208)282-2756, or come to our office in the Museum Building, to schedule an appointment. If you are a student on the Idaho Falls campus, call (208)282-7800, or come to the Bennion Student Union Building Student Services Office.

**You must bring your completed special circumstance form and all required documentation to your appointment. Your special circumstances will not be considered unless you provide adequate, appropriate documentation and meet with a counselor from the Office of Financial Aid.**

***For Office Use Only***

Prior year special circumstance: ___Yes ___No <input type="checkbox"/> Not eligible for special circumstances <input type="checkbox"/> Special circumstance denied <input type="checkbox"/> Special circumstance approved Old EFC: _____ New EFC: _____	Student log completed: _____ Comments: _____ _____ _____ _____
Administrator: _____ Date: _____	

Please indicate the reason(s) for your parent(s) change in income or unusual expenses. Mark all that apply and attach the required documentation.

- Loss of income from work.**
- Layoff.** Provide a letter from employer stating effective date and anticipated return.
  - Business Closure.** Provide a letter from employer stating effective date or unemployment application.
  - Termination.** Provide a letter from employer stating effective date.  
If this is not available, provide documentation from local unemployment office.
  - Disability.** Date of disability (mm/dd/yyyy): \_\_\_\_\_. Attach documentation of disability.
  - Quit or reduced employment to attend school.** Provide a letter from employer stating effective date.
  - Were self-employed but are now unemployed due to economic conditions or natural disaster.**
  - Other.** Please specify and provide appropriate documentation.
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- Loss of taxable income.**
- Alimony.** Provide court document(s) stating termination date of benefit.
  - Unemployment.** Provide a letter from the unemployment office stating termination date of benefit.
  - Other.** Please specify and provide appropriate documentation.
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- Loss of untaxed income.**
- Child support.** Provide a letter or court document stating termination date of benefits or a reduction in benefits.
  - Worker's compensation.** Provide a letter from Bureau of Worker's Compensation stating termination date of benefit.
  - Other.** Please specify and provide appropriate documentation.
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- Divorce.** Since applying for financial aid, you have become divorced.  
Date of divorce (mm/dd/yyyy): \_\_\_\_\_. Give only your information when completing page 4.  
**Attach a copy of the divorce decree, a signed copy 2021 Federal Tax Return, and W-2 form(s).**
- Separation.** Since applying for financial aid, you have become separated.  
Date of separation (mm/dd/yyyy): \_\_\_\_\_.  
Current address of spouse: \_\_\_\_\_.  
Give only your information when completing page 4. **Attach a signed copy of your 2021 Federal Tax Return and W-2 form(s).**
- Death of spouse.** Since applying for financial aid, your spouse has died.  
Date of death (mm/dd/yyyy): \_\_\_\_\_. **Provide documentation.**  
Give only your information when completing page 4. **Attach a signed copy of your 2021 Federal Tax Return and W-2 form(s).**
- One-time income** (i.e. inheritance, moving expense allowance, back year Social Security payments, or lump sum retirement or IRA distribution). **You must attach documentation that identifies the source and amount of income and itemize how the funds were spent or invested.**
- Unusual expenses paid.**
- Medical, dental or nursing home expenses.** You have paid excessive medical, dental, or nursing home expenses for the 2021 calendar year that are not covered by insurance. If you itemized deductions (Schedule A), provide a signed copy of your 2021 Federal Tax Return. If you did not itemize deductions, provide proof of payment such as copies of canceled checks for 2021 and confirmation of total amount paid by insurance in 2021.
  - Elementary and secondary tuition paid.** You have paid for elementary, junior high, and/or high school tuition in the 2021 calendar year for dependents in your family. Provide a letter from the school stating the amount you have paid for tuition from January 1, 2021 through December 31, 2021.



Report all income you have actually received from January 1, 2022 through today. Then estimate all income you expect to receive from today through December 31, 2023. **YOU MUST ATTACH DOCUMENTATION OF ALL ACTUAL INCOME.** Documentation could include recent pay stubs with year-to-date earnings, W-2 forms, a letter from an employer stating your total earnings, an estimate of future income, etc. **After December 31, 2023:** 1) Submit a copy of your completed 2023 Federal Tax Return, and 2) complete only the ACTUAL column below. If you're using the Acrobat Reader to complete the form online, the TOTAL column along with summary totals are automatically calculated.

<b>TAXABLE INCOME FOR JANUARY 1, 2023 TO DECEMBER 31, 2023</b>	<b>ACTUAL + (1-1-23 to Today)</b>	<b>ESTIMATED = (Today to 12-31-23)</b>	<b>TOTAL (Actual + Estimated)</b>
Expected 2023 income earned from work by Parent 1 ( <i>wages, salaries, tips</i> )	\$	\$	\$
Expected 2023 income earned from work by Parent 2 ( <i>wages, salaries, tips</i> )	\$	\$	\$
Interest income and dividends	\$	\$	\$
Alimony received	\$	\$	\$
Business and/or farm income	\$	\$	\$
Capital gains	\$	\$	\$
Pensions and Annuities (taxable amount)	\$	\$	\$
IRA distributions (excluding rollovers)	\$	\$	\$
Rental Income	\$	\$	\$
Taxable Social Security Benefits	\$	\$	\$
Unemployment compensation	\$	\$	\$
<b>TOTAL TAXED INCOME FOR 2023</b>	\$	\$	\$
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<b>UNTAXED INCOME FOR JANUARY 1, 2023 TO DECEMBER 31, 2023</b>	<b>ACTUAL +</b>	<b>ESTIMATED =</b>	<b>TOTAL</b>
Payments to tax-deferred pension and savings plans (paid directly or withheld from earnings) including but not limited to amounts reported on the W-2 form in boxes 12a through 12d, codes D, E, F, G, H, and S.	\$	\$	\$
IRA deductions and payments to self-employed SEP, SIMPLE, Keogh and other qualified plans.	\$	\$	\$
Child support <b>received</b> for all children. Don't include foster care or adoption payments.	\$	\$	\$
Tax exempt interest income.	\$	\$	\$
Untaxed portions of pensions, annuities and IRA distributions	\$	\$	\$
Housing, food, and other living allowances paid to members of the military, clergy, and others (including cash payments and cash value of benefits).	\$	\$	\$
Veterans' non-educational benefits, such as Disability, Death Pension, or Dependency & Indemnity Compensation (DIC) and/or VA Educational Work Study Allowances.	\$	\$	\$
Any other untaxed income not reported elsewhere on this form, such as workers' compensation, disability, etc. <b>Don't include</b> student aid, earned income credit, additional child tax credit, welfare payments, untaxed Social Security benefits, Supplemental Security Income, Workforce Investment Act educational benefits, combat pay, benefits from flexible spending arrangements, e.g. cafeteria plans, foreign income exclusion or credit for federal tax on special fuels.	\$	\$	\$
<b>TOTAL UNTAXED INCOME FOR 2023</b>	\$	\$	\$

Child support **paid** during 2023  
(attach documentation of amount paid): \$ \_\_\_\_\_

Taxable earnings from Federal Work Study or other need based work programs: \$ \_\_\_\_\_

Typed signatures not accepted