

FORM SSPEC - IDAHO STATE UNIVERSITY
SPECIAL CIRCUMSTANCES
STUDENT/SPOUSE

23-24

SSPEC-24

(for completion by the student and spouse only)

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 and follow the instructions below carefully.

Office of Financial Aid, Idaho State University, Museum Building, Third Floor
921 S 8th Ave, Stop 8077, Pocatello, ID 83209-8077

Phone: (208)282-2756 Fax: (208)282-4755 Email: financialaid@isu.edu

Scan and Upload: isu.edu/financialaid/upload

BSUB, Student Services Office, 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](#))

Address: _____
*Required Street City St Zip

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 the 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

Not eligible for special circumstances

Special circumstance denied

Special circumstance approved

Old EFC: _____

New EFC: _____

Student log completed: _____

Comments: _____

Administrator: _____

Date: _____

Typed signatures not accepted

Please indicate the reason(s) for your change in income or unusual expenses. Mark all that apply and attach the required documentation. Provide information for yourself & your spouse, if applicable.

- 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 for 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 of your 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 or dental 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, 2023 through today. Then estimate all income you expect to receive from today through December 31, 2023. If you are married, report your spouse's income as well. **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 signed copy of your **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 other totals are automatically calculated.

TAXABLE INCOME FOR JANUARY 1, 2023 TO DECEMBER 31, 2023	ACTUAL + (1-1-23 to Today)	ESTIMATED = (Today to 12-31-23)	TOTAL (Actual + Estimated)
Expected 2023 income earned from work by student (<i>wages, salaries, tips</i>)	\$	\$	\$
Expected 2023 income earned from work by spouse (<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	\$	\$	\$
TOTAL TAXED INCOME FOR 2023	\$	\$	\$
UNTAXED INCOME FOR JANUARY 1, 2023 TO DECEMBER 31, 2023			
	ACTUAL +	ESTIMATED =	TOTAL
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 received for all children. Don't include foster care/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. Don't include 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.	\$	\$	\$
Money received , or paid on your behalf (e.g., bills, rent, car payment), not reported elsewhere on this form.	\$	\$	\$
TOTAL UNTAXED INCOME FOR 2023	\$	\$	\$

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