

**SPECIAL CIRCUMSTANCES WORKSHEET**

Complete this form ONLY if there have been recent special circumstances that have caused a significant change in your financial situation. Please understand anything that you list in this form **must** be verified with documentation.

**Verification requirements:** Student Financial Services is unable to process a “Special Circumstance” on a student account prior to the verification process (if student is selected for verification by the Department of Education or Student Financial Services at Rochester University). If instructed in prior communication, please print and complete the Verification Worksheet and complete the import of Federal Tax Information (FTI) on the FAFSA through the Direct Data Exchange (FADDX)

If you have any questions, please call Student Financial Services at 248-218-2127 or email [sfs@rochesteru.edu](mailto:sfs@rochesteru.edu).

Students must submit financial information for the prior-prior year (PPY) on their FAFSA application. For example, for the 2024-2025 award year, students must submit 2022 tax information. For a Special Circumstance, students may submit documentation for the award year that best fits their financial situation. This may be tax year 2022, 2023 or 2024 for the 2024-2025 award year.

**Please check which calendar tax year, documentation will be submitted for:**

Tax Year 2022

Tax Year 2023

Tax Year 2024

Federal Tax Transcripts (1040, 1040A, 1040 EZ or Tel-a-file) for student and parents, or complete FTI Data Exchange (FADDX).

Federal Tax Transcripts(1040, 1040A, 1040 EZ or Tel-a-file) for student and spouse (if married), or complete FTI Data Exchange (FADDX).

Income Sources for selected year \_\_\_\_\_(please write in which tax year) for student and parents

- Last pay stub
- Unemployment stubs
- Pension
- **Alimony**
- Social security benefits
- **Child support received**
- Any other documents to verify income received for the current year.

Income Sources for \_\_\_\_\_(please write in which tax year) for student and spouse

- Last pay stub
- Unemployment stubs
- Pension
- **Alimony**
- Social security benefits
- **Child support received**
- Any other documents to verify income received for the current year.

\_\_ If 2024 was chosen, document your projected income for the rest of 2024. Please detail by documenting how you are paid (weekly, biweekly, monthly) and if hourly or salary. All numbers listed on the projected income page **must** be fully documented. *Example 1:* If you are listing unemployment earnings your calculation should approx. be  $(\$387/\text{week}) \times (26 \text{ weeks}) = \$10,062$ , and then also have your unemployment eligibility letter or payment history printed out verifying your weekly amount. *Example 2:* You have made \$30,000 year-to-date at ABC Employer and now have a different income at XYZ Employer. To calculate the estimated income from XYZ Employer through the end of the year, take your (new pay rate) x (average hours worked per week) x (remaining amount of weeks left in the calendar year) = XYZ income. Additional supporting documents required would be your last past stub from ABC Employer and first pay stub or hire letter from XYZ Employer.

## SPECIAL CIRCUMSTANCES WORKSHEET

Complete this form **ONLY** if there has been recent special circumstances that have caused a significant decrease in the selected tax year's taxable or untaxable income.

Student SSN:	Student's Last Name	First Name	Middle Initial
Street Address		City	State
Home Telephone number		Work Telephone Number	
Parent Signature (Dependent Students Only)	Date	Student Signature	Date
Mother _____		Student _____	
Father _____		Spouse _____	

If you are divorced or separated, include only your income information. If your parents are divorced or separated, include only your parent's income information that supports you at least 51% during the award year. If your support parent has remarried include their spouse's information. If the loss of income is due to the death of your spouse / parent, include only your income information / surviving parent's income information.

## ESTIMATED INCOME FOR Selected Tax Year( \_\_\_\_\_ ) CALENDAR YEAR

Note: Write in Zero (0) if an item does not apply	(Jan-Dec _____)			
	Father	Mother	Student	Spouse
<b>Taxable</b>				
Wages, Salaries, Tips				
State Unemployment Benefits				
Pensions				
Alimony				
Other Taxable Income -- Specify source(s)				
<b>Untaxable</b>				
Social Security Benefits				

Aid to Families with Dependent Children (AFDC)				
Child Support Received				
Other Untaxed Income and Benefits				
TOTAL Anticipated Income				
Cash and Savings				
<b>A. INCOME REDUCTION</b>				

Will your income and/or your parent(s)/spouse's income be less in the selected calendar year \_\_\_\_\_ than in 2022?  Yes  No

If you answered yes, check the appropriate reason and explain, giving the date of change.

1. Unemployment. Beginning date of **UN**employment: \_\_\_\_\_  
Ending date of **UN**employment: \_\_\_\_\_

Student  Mother  Father  Spouse

**Documents Required:** Letter from previous and/or current employer, if applicable, (on company letterhead) stating:

- ⇒ First and last date of employment
- ⇒ Selected tax year \_\_\_\_\_ earnings up to the last date of employment
- ⇒ Total selected tax year \_\_\_\_\_ unemployment benefits (if applicable)

2. Change in employment. Effective date: \_\_\_\_\_

Student  Mother  Father  Spouse

**Documents Required:** Letter from previous and/or current employer, if applicable, (on company letterhead) stating:

- ⇒ First and last date of employment
- ⇒ Selected tax year \_\_\_\_\_ earnings up to the last date of employment
- ⇒ Total selected tax year \_\_\_\_\_ unemployment benefits (if applicable)

3. Retirement. Effective date: \_\_\_\_\_

Student  Mother  Father  Spouse

**Documents Required:** Letter from previous and/or current employer, if applicable, (on company letterhead) stating:

- ⇒ First and last date of employment
- ⇒ Selected tax year \_\_\_\_\_ earnings up to the last date of employment
- ⇒ Total selected tax year \_\_\_\_\_ unemployment benefits (if applicable)

⇒ Retirement pay statement for selected tax year \_\_\_\_\_

4. Divorce/separation. Effective date: \_\_\_\_\_

**Documents Required:**

- ⇒ A copy of the divorce decree OR a letter from the attorney verifying the separation date.
- ⇒ If parents are separated, provide rent and utility receipts for both parents.

5. Disability of  Student  Mother  Father  Spouse

**Documents Required:** A letter from the doctor stating the nature and date of the disability and documents supporting social security eligibility/benefits.

6. Loss of benefits and/or untaxed income. Effective date: \_\_\_\_\_

\_\_\_ Child Support \_\_\_ Alimony \_\_\_ Workman's Compensation \_\_\_ Social Security \_\_\_ Disability \_\_\_ Other

**Documents Required:** Documentation certifying loss of benefit or untaxed income; if child support and/or alimony, a copy of divorce decree to include settlement agreement.

## B. NONELECTIVE MEDICAL/DENTAL EXPENSES (not covered by insurance)

1. How much did you/your parent(s)/spouse pay for medical/dental insurance in 2022? (Do not include employer's contribution) \$ \_\_\_\_\_

2. What are your total selected tax year \_\_\_\_\_ medical/dental expenses **NOT** paid by insurance? \$ \_\_\_\_\_

3. Will your **unreimbursed** medical/dental expenses be lower, the same, or higher in the selected tax year \_\_\_\_\_? Explain the reason. \_\_\_\_\_  
\_\_\_\_\_

4. From what resources will you finance these expenses? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### REQUIRED DOCUMENTATION

⇒ 2022 Federal Tax Transcript, Schedule A-Itemized Deductions AND

⇒ Selected tax year \_\_\_\_\_ Paid receipts of medical and dental payments NOT covered by insurance. (Highlight your portion of payment.)

## C. ELEMENTARY AND SECONDARY PRIVATE SCHOOL TUITION

1. Do you/your parent(s)/spouse pay elementary or secondary private school tuition expenses for a dependent family member?  
\_\_\_ Yes \_\_\_ No

List family members and the amount of selected year \_\_\_\_\_ private school tuition expenses for each by completing the grid below:

Name of supported family member	Age	Relationship	Elementary Ed Expense	Secondary Ed Expense	Total selected tax year _____ Annual Expense

2. How much did you/your parent(s)/spouse pay for private school tuition in 2022? \$ \_\_\_\_\_

3. Will these expenses be lower, the same, or higher in the selected tax year \_\_\_\_\_? Explain the reason. \_\_\_\_\_  
\_\_\_\_\_

