Special Circumstances will not be processed until after a student has been admitted to Puget Sound.

You may use this form to report any extraordinary circumstances that impact your ability to contribute to your or to your dependent student’s educational expenses. Examples of Special Circumstances that could warrant review by the Financial Aid Committee include: loss/reduction of income, high medical/dental expenses paid out of pocket (not reimbursed by insurance or other benefits), tuition expenses for siblings enrolled in private K-12 school, PLUS loan payments, or parent educational loan payments.

Please be sure and use the IRS Data Retrieval Tool to electronically transfer your 2015 Federal Tax Return information into your FAFSA prior to submitting this form. If you are not eligible to use the IRS Data Retrieval Tool, be sure and attach a 2015 IRS Tax Return Transcript to this form.

Any adjustment made by the Financial Aid Committee may or may not increase a student’s financial aid package.

**A. Parent - Reduction of Income**

Complete this section if your parent’s income will decrease significantly in 2017 compared to the 2015 calendar year. Include a copy of your most recent year-to-date pay stub(s) and/or your most recent unemployment benefit statement(s).

<table>
<thead>
<tr>
<th>Estimated Income 01/01/17 - 12/31/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income earned from work by Parent 1</td>
</tr>
<tr>
<td>(father/mother/stepparent)</td>
</tr>
<tr>
<td>$___________</td>
</tr>
<tr>
<td>Income earned from work by Parent 2</td>
</tr>
<tr>
<td>(father/mother/stepparent)</td>
</tr>
<tr>
<td>$___________</td>
</tr>
<tr>
<td>Other taxable income</td>
</tr>
<tr>
<td><em>(interest/dividends, capital gains, unemployment, etc.)</em></td>
</tr>
<tr>
<td>$___________</td>
</tr>
<tr>
<td>Non-taxable income and benefits</td>
</tr>
<tr>
<td><em>(TANF, military benefits, child support, etc.)</em></td>
</tr>
<tr>
<td>$___________</td>
</tr>
</tbody>
</table>

**Explanation for the Reduction of Income**

Please explain the reason(s) for this reduction in income. You are welcome to attach a written summary if there is insufficient space provided on this form.
B. Independent Student or Spouse - Reduction of Income
Complete this section if your or your spouse's income will decrease significantly in 2017 compared to the 2015 calendar year. Do not include expected earnings from a Federal or State Work-Study job. Do include a copy of your most recent year-to-date pay stub(s) and/or your most recent unemployment benefit statement(s).

Estimated income 01/01/17 - 12/31/17

Income earned from work by you

$____________

Income earned from work by your spouse

$____________

Other taxable income

(interest/dividends, capital gains, unemployment, etc.)

$____________

Non-taxable income and benefits

(TANF, military benefits, child support, etc.)

$____________

Explanation for the Reduction of Income
Please explain the reason(s) for this reduction in income. You are welcome to attach a written summary if there is insufficient space provided on this form.

C. Other Circumstances
Please explain, in detail with exact dollar amounts, any other circumstances in calendar year 2017 that you wish to be considered (i.e. Tuition expenses at a private elementary or secondary school, high out of pocket medical or dental expenses not covered by insurance, PLUS loan payments, parent's education loan payments, etc.)

IMPORTANT: Please submit all pertinent documentation (i.e. invoices, billing records, etc.) for the costs associated with the circumstances described in this section. You are welcome to attach a written summary if there is insufficient space provided on this form.

Student Signature:_________________________________________ Date:______________

Parent or Spouse Signature:____________________________________ Date:______________
IRS Data Retrieval Tool and IRS Tax Return Transcript Request Process

IRS Data Retrieval Tool
The easiest way to verify your FAFSA data with accurate tax information is by using the IRS Data Retrieval Tool. In a few simple steps, you may be able to view your tax information and transfer it directly into your FAFSA.

- Log in at: https://fafsa.ed.gov/
- Click Make FAFSA Corrections located in the middle of the page.
- In the Financial Information section, enter your FSA ID and click Link to IRS.
- Important: Make sure to Submit your FAFSA after retrieval process is complete.
- If the IRS Data Retrieval Tool is not available to you, proceed to Option 2.

Option 2: Tax Return Transcript
If you or your parents choose not to use the IRS Data Retrieval Tool, are not eligible to use the tool, or you make changes after the retrieval process is completed, you must provide a Tax Return Transcript. Tax filers can request a free transcript of their tax return from the IRS.

NOTE: If you are married and you and your spouse file separately on your 2015 U.S. Income Tax Return, you must provide an IRS Tax Transcript for both you and your spouse. If your parents are married and file separately, you must provide an IRS Tax Transcript for both parents.

- Click Get Transcript of Your Tax Records located under Tools.
- Click Get Transcript Online (recommended) or Get Transcript by Mail.