



**Collection Information Statement for Wage Earners and Self-Employed Individuals / Individual Offer in Compromise**

**Use this form if you are:**

1. An individual who owes tax when filing one of the following Indiana income tax returns: Form IT-40, IT-40PNR, or IT-40RNR.
2. An individual with personal liability for Excise Tax.
3. An individual responsible for a Trust Tax.

**Note: Include attachments if additional space is needed to respond completely to any question.**

**Section 1 – Personal and Household Information**

Last Name		First Name		Date of birth (mm/dd/yyyy)	Social Security Number
Home Physical Address (number and street, city, state, and ZIP code)					
Home Mailing Address (if different from above or Post Office Box number)					
County of Residence	Primary Telephone	Secondary Telephone	Email Address		
Do you: (select one) <input type="checkbox"/> Own your home <input type="checkbox"/> Rent <input type="checkbox"/> Other (Specify. e.g., share rent, live with relative, etc.) _____					Marital Status <input type="checkbox"/> Married <input type="checkbox"/> Unmarried
If married, provide information about your spouse.					
Last Name		First Name		Date of birth (mm/dd/yyyy)	Social Security Number

Provide information for all other people in the household or claimed as a dependent.

Name	Age	Relationship	Claimed as a dependent on your Indiana Individual Income Tax Return?	Contributes to household income?
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

By checking this box, you are authorizing DOR to contact you at the telephone number or email address listed above concerning this application.

**Section 2 – Monthly Household Income Information**

Enter your household's gross monthly income. The information below is for yourself, your spouse, and anyone else who contributes to your household's income and expenses. The entire household includes a spouse, non-labile spouse, significant other, children, and others who contribute to the household. This is necessary for DOR to accurately evaluate your offer.

**Note: Entire household income should also include income that is considered not taxable and may not be included on your tax return. Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter zero on that line.**

Taxpayer	Gross Wages	Social Security	Pension(s)	Other Income (e.g. unemployment)	Total Income
Primary					1.
Spouse					2.
Additional sources of income used to support the household (e.g., non-labile spouse, or anyone else who may contribute to the household income, etc.)					3.
Interest and dividends					4.
Distributions (e.g., income from partnerships, or retirement accounts, workers comp, additional accounts, etc.)					5.
Net rental income					6.
Child support received					7.
Alimony received					8.
<b>Total Household Income – Add lines 1 through 9.</b>					

**Section 3 – Personal Asset Information**

Use the most current statement for each type of account, such as checking, savings, money market and online accounts, stored value cards (such as a payroll card from an employer), investment and retirement accounts (e.g., IRAs, Keogh, 401(k) plans, stocks, bonds, mutual funds, certificates of deposit, and virtual currency such as Bitcoin, Ripple and Litecoin), life insurance policies that have a cash value, and safe deposit boxes. Asset value is subject to adjustment by DOR based on individual circumstances. Enter the total amount available for each of the following. If additional space is needed, include attachments.

**Note: Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter zero on that line.**

**1. Cash**

Bank Name	Account Number	Type of Account	Value
		<input type="checkbox"/> Checking <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Savings <input type="checkbox"/> Stored Value Card <input type="checkbox"/> Virtual Currency	1a.
		<input type="checkbox"/> Checking <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Savings <input type="checkbox"/> Stored Value Card <input type="checkbox"/> Virtual Currency	1b.
Total bank accounts listed on attachment.			1c.
<b>Total Cash – Add lines 1a through 1c.</b>			<b>1.</b>

**2. Investment Accounts**

Financial Institution Name	Account Number	Type of Account	Current Market Value	Loan Balance	Actual Value <i>(Current Market Value minus Loan Balance)</i>
		<input type="checkbox"/> Stocks <input type="checkbox"/> Other <input type="checkbox"/> Bonds			2a.
		<input type="checkbox"/> Stocks <input type="checkbox"/> Other <input type="checkbox"/> Bonds			2b.
Total investment accounts listed on attachment [current market value minus loan balance(s)].					2c.
<b>Total Investment Accounts – Add lines 2a through 2c.</b>					<b>2.</b>

**3. Retirement Accounts**

Financial Institution Name	Account Number	Type of Account	Current Market Value	Loan Balance	Actual Value <i>(Current Market Value minus Loan Balance)</i>
		<input type="checkbox"/> 401K <input type="checkbox"/> Other <input type="checkbox"/> IRA			3a.
		<input type="checkbox"/> 401K <input type="checkbox"/> Other <input type="checkbox"/> IRA			3b.
Total retirement accounts listed on attachment [current market value minus loan balance(s)].					3c.
<b>Total Retirement Accounts – Add lines 3a through 3c.</b>					<b>3.</b>

**4. Cash Value of Life Insurance Policies**

Insurance Company Name	Policy Number	Current Cash Value	Loan Balance	Actual Value <i>(Current Cash Value minus Loan Balance)</i>
				4a.
Total Cash Value of Life Insurance Policies listed on attachment [current cash value minus loan balance(s)].				4b.
<b>Total Cash Value of Life Insurance Policies – Add lines 4a through 4b.</b>				<b>4.</b>

**5. Real Estate (Enter information about any house, condo, co-op, time share, etc. that you own or are buying.)**

Property Address (number and street, city, state, and ZIP code)				
County	Country	Primary Residence? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date Purchased	Date of Final Payment
How title is held (joint tenancy, etc.)		Description of Property		
Current Market Value	Loan Balance (Mortgages, etc.)		Actual Value (Current market value minus loan balance) 5a.	

**5. Real Estate (continued)**

Property Address (number and street, city, state, and ZIP code)				
County	Country	Primary Residence? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date Purchased	Date of Final Payment
How title is held (joint tenancy, etc.)		Description of Property		
Current Market Value	Loan Balance (Mortgages, etc.)		Actual Value (Current market value minus loan balance) 5b.	
<b>Total Real Estate – Add lines 5a through 5b.</b>				<b>5.</b>

**6. Vehicles (Enter information about any cars, boats, motorcycles, etc. that you own or lease.)**

Vehicle Make and Model	Year	Mileage	Date Purchased	Date of Final Payment
Type of Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Loan	Monthly Payment Amount		Name of Creditor	
Current Market Value	Loan Balance		Actual Value (Current value minus loan; if lease, enter zero.) 6a.	
Vehicle Make and Model	Year	Mileage	Date Purchased	Date of Final Payment
Type of Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Loan	Monthly Payment Amount		Name of Creditor	
Current Market Value	Loan Balance		Actual Value (Current value minus loan; if lease, enter zero.) 6b.	
<b>Total Vehicles – Add lines 6a through 6b.</b>				<b>6.</b>

**Section 4 – Monthly Household Expense Information**

**Enter your average monthly expenses and submit TWO months of verification documents to prove claimed expenses. Round to the nearest whole dollar.**

Description	Amount
Food, household supplies, and clothing (e.g., housekeeping supplies, personal care products) <i>A reasonable estimate of these expenses may be used.</i>	1.
Housing and utilities (e.g., rent or mortgage payment, home or renters' insurance, maintenance, dues, fees and utilities including electricity, gas, other fuels, trash collection, water, and telephone or cellphone)	2.
Vehicle loan and/or lease payment(s)	3.
Vehicle operating costs (e.g., average monthly cost of maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, tolls, etc.) <i>A reasonable estimate of these expenses may be used.</i>	4.
Public transportation costs (e.g., average monthly cost of fares for mass transit such as bus, train, ferry, taxi, etc.) <i>A reasonable estimate of these expenses may be used.</i>	5.
Health insurance premiums not already deducted from income disbursements	6.
Out-of-pocket health care costs (e.g., average monthly cost of prescription drugs, medical services, and medical supplies like eyeglasses, hearing aids, etc.)	7.
Court-ordered payments (e.g., monthly cost of any alimony, child support, etc.)	8.
Child/dependent care payments (e.g., daycare, etc.)	9.
Life insurance premiums	10.
Current monthly tax payments (e.g., monthly cost of federal and/or personal property tax, etc.)	11.
Secured debts (e.g., any loan where you pledged an asset as collateral not previously listed, government guaranteed Student Loan)	12.
<b>Total Monthly Household Expenses – Add lines 1 through 12.</b>	

### Section 5 – Employment Information for Wage Earners and Self Employed

Complete this section if you or your spouse are wage earners and receive a Form W-2. If you or your spouse have self-employment income (i.e., you file a Schedule C, E, F, etc.) instead of, or in addition to wage income, you must also complete this section.

Your Employer's Name	
Your Employer's Address (number and street, city, state, and ZIP code)	
Do you have an ownership interest in a business? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, check the business interest that applies. <input type="checkbox"/> Partner <input type="checkbox"/> Officer <input type="checkbox"/> Sole Proprietor
Your occupation	How long with this employer? (years and months)
Spouse's Employer's Name	
Spouse's Employer's Address (number and street, city, state, and ZIP code)	
Does your spouse have an ownership interest in a business? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, check the business interest that applies. <input type="checkbox"/> Partner <input type="checkbox"/> Officer <input type="checkbox"/> Sole Proprietor
Spouse's occupation	How long with this employer? (years and months)

### Section 6 – Self Employed

#### 1. Business Information

Business Name		
Trade Name or Doing Business As (DBA)		
Business Address (if other than personal residence)		
Business Telephone	Federal Employer Identification Number	Is your business a sole proprietorship? <input type="checkbox"/> Yes <input type="checkbox"/> No
Business Website	Description of Business	
Frequency of Tax Deposits	Total Number of Employees	Average Gross Monthly Payroll
Do you or your spouse have any other business interests? Include any interest in an LLC, LLP, corporation, partnership, etc. <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, percentage of ownership		If yes, title
Business Name		
Business Address (number and street, city, state, and ZIP code)		
Business Telephone	Federal Employer Identification Number	Type of business (select one) <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____

#### 2. Business Asset Information

List business assets such as bank accounts, tools, books, machinery, equipment, business vehicles and real property that is owned/ leased/rented. If additional space is needed, attach a list of items. Do not include personal assets.

**Note: Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter zero on that line.**

Bank Name	Account Number	Type of Account	Value
		<input type="checkbox"/> Checking <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Savings <input type="checkbox"/> Stored Value Card <input type="checkbox"/> Cash	1a.
		<input type="checkbox"/> Checking <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Savings <input type="checkbox"/> Stored Value Card <input type="checkbox"/> Cash	1b.
Total value of accounts listed on attachment.			1c.
<b>Total Value of Accounts</b> – Add lines 1a through 1c.			<b>1.</b>

## 2. Business Asset Information (continued)

Description of Assets		
Current Market Value	Loan Balance	Actual Value (Current value minus loan; if lease, enter zero.) 2a.
Total Value of Assets listed on attachment [current market value minus loan balance(s)]		2b.
<b>Total Value of Assets</b> – Add lines 2a through 2b.		<b>2.</b>
Do you have any notes receivable? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, list amount. You may be asked to provide a list of your account(s) receivable.	3.
Do you have accounts receivable, including e-payment, factoring companies, and any bartering or online auction accounts? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, list amount. You may be asked to provide a list of your account(s) receivable.		4.

## 3. Business Income and Expense Information

Two to six months of verification of income and expenses will be required. This will include bank and billing statements.

**Note: Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter zero on that line.**

Description	Amount
<b>Business Income (You may average 6 to 12 months income/receipts to determine your Gross monthly income/receipts.)</b>	
Gross Receipts	1.
Gross Rental Income	2.
Interest Income	3.
Dividends	4.
Other Income	5.
<b>Total Business Income</b> – Add Lines 1 through 5.	<b>6.</b>
<b>Business Expenses (You may average 6 to 12 months expenses to determine your average expenses.)</b>	
Materials Purchased (e.g., items directly related to the production of a product or service)	7.
Inventory Purchased (e.g., goods bought for resale)	8.
Gross Wages and Salaries	9.
Rent	10.
Supplies (e.g., items used to conduct business and used up within one year, e.g., books, office supplies, professional equipment, etc.)	11.
Utilities / Telephones	12.
Vehicle Costs (e.g., gas, oil, repairs, maintenance)	13.
Business Insurance	14.
Current Business Taxes (e.g., Real estate, excise, franchise, occupational, personal property, sales and employer's portion of employment taxes)	15.
Secured debts (not credit cards)	16.
Other business expenses (include a list)	17.
<b>Total Business Expenses</b> – Add Lines 7 through 17.	<b>18.</b>
<b>Net Business Income</b> – Subtract line 18 from line 6.	<b>19.</b>

**Section 7 – Additional Information**

Complete this section to provide the additional information DOR needs to consider settlement of your tax debt. If you or your business are currently in bankruptcy proceedings, you are not eligible to apply for an offer.

Are you the beneficiary of a trust, estate, or life insurance policy? <input type="checkbox"/> Yes <input type="checkbox"/> No	Are you currently in bankruptcy? <input type="checkbox"/> Yes <input type="checkbox"/> No
Do you currently owe restitution to, or involving, the State of Indiana or Department of Revenue (including any suits regarding tax matters)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes and the suit included tax debt, provide the types of tax and periods involved.	
In the past ten years, have you transferred any assets for less than their full value? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, provide the date, value, and type of asset transferred.	
In the past three years, have you transferred any real property (land, house, etc.)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, list the type of property, value, and date of the transfer.	
Do you have any assets or own any real property outside the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, provide description, location, and value.	
Do you have any funds being held in trust by a third party? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, amount
Where funds are held and/or name of third party.	

**Section 8 – Individual Tax Periods Included in your Tax Liability Balance**

Income Tax Year(s)
Other State Tax(es) [Specify type(s) and period(s).]
Explanation of Tax Debts – Please explain why tax liability wasn't paid at time due.

**Section 9 – Explanation of Circumstances**

<p><b>Explanation of Current Circumstances.</b> DOR understands that there are unplanned events or special circumstances, such as serious illness, where paying the full amount or the minimum offer amount might impair your ability to provide for yourself and your family. If this is the case and you can provide documentation to prove your situation, then your offer may be accepted despite your financial profile. If applicable, describe your special circumstances below and attach appropriate documents to this offer application. Add additional pages, if needed.</p>
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**Important: DOR WILL NOT ACCEPT AN OFFER OF \$0. Entering \$0 will result in an automatic denial.**

**NOTE: A Lump Sum payment could result in an additional reduction of up to 10% on the agreed amount, with a maximum reduction of \$10,000.**

Enter Offered Amount	Select Type of Payment <input type="checkbox"/> Lump Sum <input type="checkbox"/> Payment Plan	Payment Plan Monthly Amount Requested
Source of Funds being used to pay your tax liability. Explain where you will obtain the funds to pay your offer.		

**Making Your Payment**

1. Please do not send payment prior to acceptance of an offer.
2. Once an agreement is reached, you will pay using an automatic payment, debit card, or monthly check.
3. You can also use INTIME to make your payment on, or before, your monthly due date.
4. Please read the agreement thoroughly; missed payments can result in termination of your agreement.
5. All payments must be in U.S. dollars. **Do not send cash.**

**Filing Requirements (Must be completed.)**

- I have filed all required tax returns and have included a complete copy of any tax return filed within 60 days prior to this offer submission.
- I was not required to file a tax return for the following years: \_\_\_\_\_  
Reason not required to file: \_\_\_\_\_

**Tax Payment Requirements**

- I have made all required estimated tax payments for the current tax year.
- I am not required to make any estimated tax payments for the current tax year.

**Section 10 – Offer Terms**

By submitting this offer, I have read, understand and agree to the following terms and conditions:

**Terms, Conditions, and Legal Agreement**

- a. I request that DOR accept the offer amount listed in this offer application as payment of my outstanding tax debt (including interest, penalties, and any additional amounts required by law) as of the date listed on this form. I authorize DOR to amend Section 8 if I failed to list any of my assessed tax debt or tax debt assessed before acceptance of my offer. By submitting a joint offer, both signers grant approval to the Indiana Department of Revenue to disclose the existence of any separate liabilities owed.
- b. I also authorize DOR to amend Section 8 by removing any tax years on which there is currently no outstanding liability. I also understand that if any tax debt that is included in the offer is in dispute in any judicial proceeding it/they will not be included.

**DOR will keep my payments, fees, and some refunds.**

- c. I voluntarily submit the payments made on this offer and understand that they will not be returned even if I withdraw the offer or DOR rejects or returns the offer. DOR will apply my payment in the best interest of the government, choosing which tax years and tax debts to pay off.
- d. DOR will keep any refund, including interest, that I might be due for tax periods extending through the calendar year in which DOR accepts my offer. I cannot designate that the refund be applied to estimated tax payments for the following year or the accepted offer amount. If I receive a refund after I submit this offer for any tax period extending through the calendar year in which DOR accepts my offer, I will return the refund within 30 days of notification.
- e. I understand that the amount I am offering may not include part or all of an expected or current tax refund, money already paid, funds attached by any collection action, or anticipated benefits from a capital or net operating loss.
- f. DOR will keep any monies it has collected prior to this offer. DOR may levy up to the time that DOR official signs and acknowledges my offer as pending, which is accepted for processing and DOR may keep any proceeds arising from such a levy.
- g. DOR will keep any payments that I make related to this offer. I agree that any funds submitted with this offer will be treated as a payment. I also agree that any funds submitted with periodic payments made after the submission of this offer and prior to the acceptance, rejection, or return of this offer will be treated as payments.

**Pending status of an offer and right to appeal**

- h. Once an authorized DOR official signs this form, my offer is considered pending as of that signature date and it remains pending until DOR accepts, rejects, returns, or I withdraw my offer. An offer will be considered withdrawn when DOR receives my written notification of withdrawal by personal delivery or certified mail or when I inform DOR of my withdrawal by other means and DOR acknowledges in writing my intent to withdraw the offer.

**I must comply with my future tax obligations and understand I remain liable for the full amount of my tax debt until all terms and conditions of this offer have been met.**

- i. I will comply with all provisions of the State of Indiana tax laws, including requirements to timely file tax returns and timely pay taxes for the five year period beginning with the date of acceptance of this offer and ending through the fifth year, including any extensions to file and pay. I agree to promptly pay any liabilities assessed after acceptance of this offer for tax years ending prior to acceptance of this offer that were not otherwise identified in Section 8 of this agreement. I also understand that during the five year period I cannot request an installment agreement for unpaid taxes incurred before or after the accepted offer. If this is an offer being submitted for joint tax debt, and one of us does not comply with future obligations, only the non-compliant taxpayer will be in default of this agreement. An accepted offer will not be defaulted solely due to the assessment of an individual shared responsibility payment.

**I understand what will happen if I fail to meet the terms of my offer (e.g., default).**

- j. If I fail to meet any of the terms of this offer, DOR may revoke the satisfaction of tax lien and file a new notice of state tax lien; levy or sue me to collect any amount ranging from one or more missed payments to the original amount of the tax debt (less payments made) plus penalties and interest that have accrued from the time the underlying tax liability arose. DOR will continue to add interest on the amount DOR determines is due after default.

**I agree to waive time limits provided by law.**

- k. To have my offer considered, I agree to the extension of the time limit provided by law to assess my tax debt (statutory period of assessment). I agree that the date by which DOR must assess my tax debt will now be the date by which my debt must currently be assessed plus the period of time my offer is pending plus one additional year if DOR rejects, returns, or terminates my offer or I withdraw it. (Paragraph (j) of this section defines pending and withdrawal.) I understand that I have the right not to waive the statutory period of assessment or to limit the waiver to a certain length or certain periods or issues. I understand, however, that DOR may not consider my offer if I refuse to waive the statutory period of assessment or if I provide only a limited waiver. I also understand that the statutory period for collecting my tax debt will be suspended during the time my offer is pending with DOR, for 30 days after any rejection of my offer by DOR.

**I understand DOR may file a Notice of State Tax Lien on my property.**

- l. DOR may file a Notice of State Tax Lien during consideration of the offer. DOR may file a Notice of State Tax Lien to protect the State's interest on offers that will be paid over time. This tax lien will be released 30 days after the payment terms have been satisfied and the payment has been verified. If the offer is accepted, the tax lien will be released within 30 days of when the payment terms have been satisfied and the payment has been verified.

**Correction Agreement**

- m. I authorize DOR to correct any typographical or clerical errors or make minor modifications to my/our Form CIS-I that I signed in connection to this offer.

**I authorize DOR to contact relevant third parties.**

- n. By authorizing DOR to contact third parties, I understand that I will not be notified of which third parties DOR contacts as part of the offer application process, including tax periods that have not been assessed. In addition, I authorize DOR to request a consumer report on me from a credit bureau.

**I am submitting an offer as an individual for a joint liability.**

- o. I understand if the liability sought to be compromised is the joint and individual liability of myself and my co-obligor(s) and I am submitting this offer to compromise my individual liability only, then if this offer is accepted, it does not release or discharge my co-obligor(s) from liability. The State of Indiana still reserves all rights of collection against the co-obligor(s).



<b>Signatures</b>		
Under penalties of perjury, I declare that I have examined this offer, including accompanying schedules, statements, and documents; and, to the best of my knowledge and belief, it is true, correct and complete.		
Signature of Taxpayer	Telephone Number	Today's Date (mm/dd/yyyy)
<input type="checkbox"/> By checking this box you are authorizing DOR to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.		
Signature of Taxpayer	Telephone Number	Today's Date (mm/dd/yyyy)
<input type="checkbox"/> By checking this box you are authorizing DOR to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.		

If you would like to have someone represent you during the offer investigation, attach a valid, signed Indiana Power of Attorney, Form POA-1, with this application or a copy of a previously filed form. Indiana Power of Attorney, Form POA-1, allows for representation and receipt of confidential information. You should also include the current tax year on the form, in the list of applicable years or periods.

<b>Paid Preparer Use Only</b>		
If you are a paid preparer and you prepared form CIS-I for the taxpayer submitting an offer, we request that you complete and sign.		
Signature of Preparer	Telephone Number	Today's Date (mm/dd/yyyy)
<input type="checkbox"/> By checking this box you are authorizing DOR to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.		
Name of Paid Preparer	Preparer's CAF Number or PTIN	
Name of Firm (Or your name if self-employed)		
Address of Firm (number and street, city, state, and ZIP code)		

<b>Privacy Act Statement</b>
We ask for the information on this form to carry out the State of Indiana revenue laws. Our purpose for requesting the information is to determine if it is in the best interests of DOR to accept an offer. Failure to provide all of the information may prevent us from processing your request.

### Application Checklist

Review the entire application using the Application Checklist below. Include this checklist with your application.

**Remember to include all applicable attachments listed below. Failure to provide documentation listed below could result in the denial and closure of your application.**

- Copies of the TWO most recent statements from ALL sources of income. This will include; pay stubs, pension statements, Social Security Award Letter, rental income, interest and dividends, court order for child support, alimony, and rent subsidies, annuities, workers compensation, unemployment, etc.
- Copies of the TWO most recent statements for each bank, investment, and retirement account.
- Copies of the TWO most recent statements from lender(s) on loans such as mortgages, second mortgages, vehicles, credit cards, etc. (showing monthly payments, loan payoffs, and balances).
- Copies of the TWO most recent statements on any expenses claimed such as housing lease agreement, utilities, insurances not deducted from paycheck or included in Escrow.
- Documentation to support any special circumstances described in the "Explanation of Circumstances", if applicable.
- Attach an Indiana Department of Revenue Power of Attorney, form POA-1, Power of Attorney, if you would like your attorney, CPA, or enrolled agent to represent you and you do not have a current form on file with DOR.

### Mail, Email, or Fax the application package.

Make a copy of your application package and keep it for your records.

- Fax: (317) 232-5425
- Email: [taxadvocate@dor.in.gov](mailto:taxadvocate@dor.in.gov)
- Mail the completed application package to DOR's TAO at:  
Taxpayer Advocate Office  
Indiana Department of Revenue  
PO Box 6155  
Indianapolis, IN 46206-6155