



Indiana Department of Revenue
Hardship Financial Statement

| Contact Information | | |
|------------------------|---------------------------------|----------|
| Name | Spouse's Name | |
| Social Security Number | Spouse's Social Security Number | |
| Phone | Spouse's Phone | |
| Date of Birth | Spouse's Date of Birth | |
| Email | | |
| Street Address | | |
| City | State | ZIP Code |

| Miscellaneous Information | | |
|--|--------------------------|----|
| Monthly Payment Requested \$ | per month | |
| Reason for hardship (medical, unemployed, devastating uncontrollable event). Failure to attach supporting documentation/hardship reason will result in application being denied. | | |
| | | |
| Federal Adjusted Gross Income on Most Recent Tax Return Filed | \$ | |
| Number of Dependents Claimed on Return | | |
| Type of Bank Account <input type="checkbox"/> Savings <input type="checkbox"/> Checking <input type="checkbox"/> Other | Balance of All Accounts: | \$ |

| Circumstances |
|--|
| Explain in detail the type of hardship you are claiming; what prevented you from paying the taxes when they were due; and what currently prevents you from entering into a normal collection payment plan agreement. Attach additional sheets if needed. |
| |

| Support Assistance (if applicable) |
|------------------------------------|
|------------------------------------|

If another individual is providing support assistance to you, that individual must list the extent of support they are providing (rent, groceries, etc.) and sign and date this form. Attach additional sheet if needed.

Support Provided _____

Signature _____

Date _____

Monthly Household Income (attach verification)

Your Net Pay/Commissions \$ _____

Spouse's Net Pay/Commissions \$ _____

Rents Paid to You \$ _____

Pensions \$ _____

Social Security Benefits/Disability \$ _____

Profit from Business (Schedule C or K-1)..... \$ _____

Alimony/Child Support \$ _____

Welfare/Food Stamp Assistance \$ _____

Other Income (list source) \$ _____

Total Monthly Income \$ _____

Monthly Household Expenses (attach verification)

Rent/Mortgage \$ _____

Alimony/Child Support \$ _____

Groceries \$ _____

Utilities \$ _____

Transportation (gas, bus fare, etc.) \$ _____

Medical Expenses **Not** Paid by Insurance..... \$ _____

Insurance Cost:

 Automobile \$ _____

 Health/Hospitalization **Not Deducted** from Pay..... \$ _____

 Life \$ _____

 Homeowner's/Rental **Not Included** in Mortgage..... \$ _____

Total Cost Insurance..... \$ _____

Total Cost of Monthly Loan/Credit Card Payments..... \$ _____

Loan/Credit Card Information (attach additional sheet if needed)

| <u>Name of Financial Institution</u> | <u>Balance</u> | <u>Monthly Payment</u> |
|--------------------------------------|----------------|------------------------|
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |

Total Monthly Expense..... \$ _____

Agreement

1. All returns must be on file and remain current. New liabilities could result in the cancellation of this agreement.
2. All payments must be made timely. Defaulted payment plans will be cancelled, all holds will be released, and normal collection efforts will resume. If payment plan is defaulted, department reserves the right to refuse future payment plans.
3. **Failure to provide complete application, verification of all income and expenses, and any documentation supporting hardship claim will result in application being rejected.**

Under penalties of perjury, I declare that all information included in this document or attached thereto are true and correct to the best of my knowledge and belief. I authorize the Indiana Department of Revenue to verify any and all facts included in this document.

Signature

Date

Signature

Date

Hardship Program

Taxpayers with certain hardships who are unable to pay within the time limits set through the normal collection process may apply for the Hardship Program. The Taxpayer Advocate is authorized to review these cases and make every attempt to collect the tax, while meeting the special needs of the taxpayer. Submitting a request for the Hardship Program by completing the Hardship Financial Statement does not guarantee the Indiana Department of Revenue will accept your request.

Collection activities will continue during the review process. This could result in additional interest, fees, damages, and/or costs accruing. In addition, the department keeps any proceeds from a levy served prior to your hardship's acceptance. Once your case is accepted, the ultimate goal is to establish a reasonable collection payment plan. This may require the department to periodically review your case and require you to update all information previously submitted to this office. You may be required to submit additional verification of income or expenses as needed.

Note: You must file all future tax returns and pay all future tax due timely. If you are issued a new tax liability or fail to file a timely return, the following will occur:

- Your hardship payment plan agreement will be **cancelled**.
- Your case will be closed.
- Normal collection activities will resume.

Who *may* qualify for the Hardship Program

- Taxpayers who have an immediate family member with a terminal and/or critical illness/disability
- Taxpayers with personal devastation resulting from a natural disaster or uncontrollable event
- Taxpayers who experience recent unemployment

What the Hardship Program *cannot* do for you

- Cancel or discharge your outstanding liabilities with no payment or settle for a lesser amount
- Leave your liabilities on hold indefinitely
- Reinstate a revoked Registered Retail Merchant Certificate
- Release a professional license, permit, or tax lien until the amount due is paid in full
- Intervene when a legal action has been filed, such as wage garnishment, bank account levy, collection suit, or court-ordered appearance

What the Hardship Program *can* do for you

- Establish a payment plan with your special needs in mind, allowing additional time for payment of the taxes due.
- Place a temporary hold on your account for a specified time period, with the intention of establishing a payment plan at the end of that time period

Note: Your application for the Hardship Program will be rejected if you do not submit all required forms and supporting documentation with your Hardship Financial Statement. Please provide copies of documents; they will not be returned.

Instructions for Submitting an Application for the Hardship Program

The following is required in order to be considered from the Hardship Program:

- Complete the **Hardship Financial Statement**, Form FS-H, in its entirety.
- Submit **documented supporting evidence** for all income and expenses for the most recent two (2) months. If you fail to submit the documented evidence with Form FS-H, your application will be **rejected** automatically. Accepted documents include: copies of paystubs, earnings statements, Social Security Administration benefit letters, pension statements, bank statements reflecting direct deposits, food stamp eligibility, loan statements, and monthly bill statements.
- Include documentation of **Accounts**. Copies of current statements for bank, retirement, and investment accounts must be provided.
- Include a **medical statement** from your physician detailing the diagnosis and prognosis of you and/or your family member's medical condition(s), if you are claiming a medical hardship.
- Include a **Bankruptcy Discharge** or **Dismissal Notice**, if applicable.
- If unemployed, please provide verification such as: separation letter, notice of business closure, registration with the Indiana Department of Workforce Development, etc.
- If you are requesting a payment plan agreement, you also must request a specific down payment and monthly payment amount. Otherwise, a reasonable payment plan may be established based upon your application and the necessary documented income and expenses.
- If you are an out-of-state resident, include a copy of the most recently filed tax return for your home state or a copy of your federal return if your home state return is not applicable.
- If you are a corporation, include a copy of the most current filed federal return. **Each owner/officer must provide a completed Hardship Financial Statement with all required documentation.**

If you have any questions, please contact the Taxpayer Advocate Office at (317) 232-4692 or taxadvocate@dor.in.gov. Allow 15 to 20 working days for processing.

Please mail your completed form and required documents to:
Office of the Taxpayer Advocate
Indiana Department of Revenue
P.O. Box 6155
Indianapolis, IN 46206-6155