Form
FS-H
State Form 53302
(R2 / 6-15)

Indiana Department of Revenue
Claim for Hardship

Financial Statement for Claim for Hardship

Please refer to pages 5 and 6 of this document to determine your eligibility and the requirements for this program. **Your failure to follow all instructions provided and submit all required documentation will result in your application being rejected**. You will be notified within 15 to 20 working days, or less, if you have been accepted into or rejected from the Claim for Hardship program.

Personal Information

Name	Spouse's Name
Social Security Number	Spouse's Social Security Number
Address	Address
City, State, ZIP	City, State, ZIP
Home Telephone	Home Telephone
Cell Phone	Cell Phone
Date of Birth	Date of Birth
Email	Email

Dependents

Please list the name, age, and relationship of all dependents who live with you.

Name	Age	Relationship

Employment Information

Your Employer's Name	Spouse's Employer's Name
Years Employed	Years Employed
Address	Address
City, State, ZIP	City, State, ZIP
Telephone	Telephone

Bank Account(s) Information

Please include all checking, savings, credit union accounts, Certificates of Deposit, and safety deposit boxes held by you, your spouse, and dependents.

Type of Account	Financial Institution Name	Account Number	Present Balance

Schedule 1 — Monthly Household Income

Your net pay ..... $ _____

Your spouse's net pay ..... $ _____

Rents paid to you (list property rent is being derived from) ..... $ _____

Pensions ..... $ _____

Social Security benefits ..... $ _____

Social Security disability ..... $ _____

Profit from your business **(must attach Federal Schecule C, E, F or any other pertinent schedules)** ..... $ _____

Commissions ..... $ _____

Alimony/Child support received ..... $ _____

Welfare/Food Stamp assistance ..... $ _____

Other income (please list source) ..... $ _____

Total Monthly Income ..... $ _____

Schedule 2 — Monthly Household Expenses

Rent/Mortgage ..... $ _____

Alimony/Child support paid ..... $ _____

Groceries ..... $ _____

Electricity ..... $ _____

Heat (oil, gas, etc.) ..... $ _____

Water/Sewer ..... $ _____

Telephone ..... $ _____

Transportation (gasoline, bus fare, etc.) ..... $ _____

Medical expenses (physician's bills, medication **not** paid by insurance) ..... $ _____

Insurance cost -

- Automobile ..... $ _____
- Health/Hospitalization ..... $ _____
- Life ..... $ _____
- Homeowner's/Renter's ..... $ _____

Total cost of insurance (auto, health, life, home, rental, etc.) ..... $ _____

Total cost of credit card payments (list card information on Schedule 3) ..... $ _____

Total loan payments (list loan information on schedule 4) ..... $ _____

Other expenses **(please itemize and explain below)** ..... $ _____

Total Monthly Expenses ..... $ _____

Other Expenses

Itemized Monthly Expenses and Explanations (attach additional sheets as needed)

_____

_____

_____

_____

Schedule 3 — Credit Card Information

List all credit card, lines of credit, and check overdraft protection held by you, your spouse, and/or your dependents (attach additonal sheet as needed)

Name	Credit Limit	Total Balance Due	Monthly Payment

Schedule 4 — Loan Information

List all loans that are currently outstanding

Name of Financial Institution	Monthly Payment	Total Balance Due

Schedule 5 — Motor Vehicle Information

Year	Make/Model	Financed Through	Current Value

Schedule 6 — Real Estate Information

Address	Financed Through	Current Value

Other Assets

List other items that you, your spouse, and/or your dependents own or are currently buying (i.e. stocks, bonds, boats, furniture, jewelry, mechanics tools, RV, etc.)

Support Assistance (if applicable)

If you are currently living with another individual, family, or friend and are paying no monthly expenses, that individual must read and understand the statement below and then sign and date this form.

Under penalties of perjury, I declare that the named individual(s) on this Financial Statement is currently residing with me and pays no monthly living expenses.

Printed Name	Signature	Date

Additional Information

Payment Plan Information

List your requested payment plan arrangements that you can presently make.

Down Payment: $ _____ Monthly Payment: $ _____

Before submitting your application, please review the following final checklist:

- ☐ Completed the Form FS-H in its entirety.
- ☐ Included a Letter of Circumstance.
- ☐ Attached all of the required supporting documentation including proof of income and expenses.

Under penalties of perjury, I declare that this statement of assets and liabilities and all other 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.

Your Signature	Date	Spouse's Signature	Date

Indiana Department of Revenue

Claim for Hardship

Taxpayers with financial hardships that are unable to pay within the time limits set through the normal collection process may apply for a Claim for Hardship. 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 Claim for Hardship does not ensure that the Indiana Department of Revenue will accept it.

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. After your Claim for Hardship is accepted, the department periodically reviews your case and you will be required to update all information previously submitted to this office.

Note: You must file all future tax returns timely 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 a Claim for Hardship?

- Taxpayers who are facing financial difficulties
- Taxpayers with terminal and/or critical illness/disability within the immediate family
- Taxpayers with personal devastation resulting from a natural disaster or an uncontrollable economic event

What the Claim for Hardship *cannot* do for you.

- Cancel or discharge your outstanding liabilities with no payment
- Leave your liabilities on hold indefinitely
- Settle for a lesser amount
- 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 Claim for Hardship *can* do for you.

- 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
- Establish a payment plan with the taxpayer's special needs in mind, allowing additional time for payment of the taxes due

Note: Your Claim for Hardship will be rejected if you do not submit all the required forms and supporting documentation with your application. Provide copies as documents will not be returned.

Instructions for Submitting a Claim for Hardship

The following is required to submit a Claim for Hardship:

- Complete the Claim for Hardship, Form FS-H, in its entirety.
- Submit **documented supporting evidence** for all income, expenses, and accounts listed on Form FS-H for the most recent month. If you fail to submit documented evidence with Form FS-H, your application will be automatically **rejected**. Accepted documents include:
    - **Income** - Copies of paystubs, earnings statements, Social Security Administration benefit letters, pension statements, bank statements reflecting direct deposits, food stamp eligibility, etc.
    - **Expense** - Copies of monthly mortgage or lease statements, utility statements, credit card or loan billings, medical bills, auto, home, or medical insurance billings, etc.
    - **Accounts** - Copies of all statements for bank, retirement, and investment accounts.
- Submit a **Letter of Circumstance** explaining in detail what prevented you from paying the taxes when they were due and what is currently preventing you from entering into a normal collection payment plan agreement with the department.
- Include a **medical statement** from your physician detailing the diagnosis and prognosis of you and/or your family member's medical condition(s), if applicable.
- Include a **Bankruptcy Discharge** or **Dismissal Notice**, if applicable.
- If you are requesting a payment plan agreement, you must also request a specific down payment and monthly payment amount.
- 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 Financial Statement, for FS-H.

Note: The **only** expense items that the bank statements (debits) can be used for as supporting documentation are food and transportation (gas), and they must be identified and clearly marked on the statement. With the exception of food and transportation (gas), copies of **actual billing statements must be provided**.

If you have any questions, you can contact us 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