

Frequently Asked Questions

What is a hardship modification?

A hardship modification allows qualifying taxpayers to reduce a current wage, bank, or brokerage garnishment if it creates a hardship. A hardship exists if the garnishment prevents the taxpayer from meeting necessary living expenses.

What can a hardship do for me?

Upon approval, a hardship could lower the percentage of wages garnished per pay period or allow a release of the garnishment in exchange for an installment agreement.

What can a hardship not do for me?

A hardship cannot delay or cancel existing collection actions, avoid or abate existing tax liabilities, or release a lien.

What are some reasons a hardship may be denied?

- The taxpayer fails to make full financial disclosure, including household income.
- The taxpayer submits false or misleading information.
- The taxpayer has not fully filed all tax types.
- The taxpayer has repeated noncompliance or attempts to avoid paying tax obligations.

Is professional assistance required to submit a hardship?

Professional assistance is not required, but taxpayers are welcome to seek tax assistance from a tax professional if they choose.

How does the hardship process work?

When you submit a completed application with all necessary supporting documentation, the Department will determine whether you are able to meet all necessary living expenses if the garnishment continues without modification. If you cannot, the Department will notify you of your options.

What happens when a decision has been made?

If the hardship is approved, a modification of garnishment will be mailed to the taxpayer and the garnishee; and will be filed with the Circuit Court Clerk. If the hardship is denied, the Department will contact you to inform you why the hardship is being denied, as well as, mail a letter to the taxpayer's address on file.

Form Instructions

Personal Information

- Print or type your name, social security number, address, best day time contact telephone number, and e-mail address in the spaces provided.
- Print or type the name of all other persons in the house hold including those claimed as a dependent, their age, and their relationship to you in the spaces provided.
- Select "Yes" or "No" if the person can be claimed as a dependent and if they contribute to the household.
- Print or type the name, address, telephone number, and fax number of Tax Representative. Also fill out and attach the Missouri Power of Attorney (Form 2827).

Employment

- Print or type the name of employer, telephone number, length of employment, address, occupation, pay frequency, and average net income in the spaces provided.
- Attach additional pages if needed to list all employers for all person's in the household including those who can be claimed as a dependent and contribute to the household.

Property

- Print or type the year, make, model, purchase date, loan balance and monthly payment for all automobiles, boats, ATV's, motorcycles, recreational vehicles, airplanes, machinery, etc.
- Print or type the type of dwelling, address, purchase date, loan balance, and monthly payment for all real property owned.

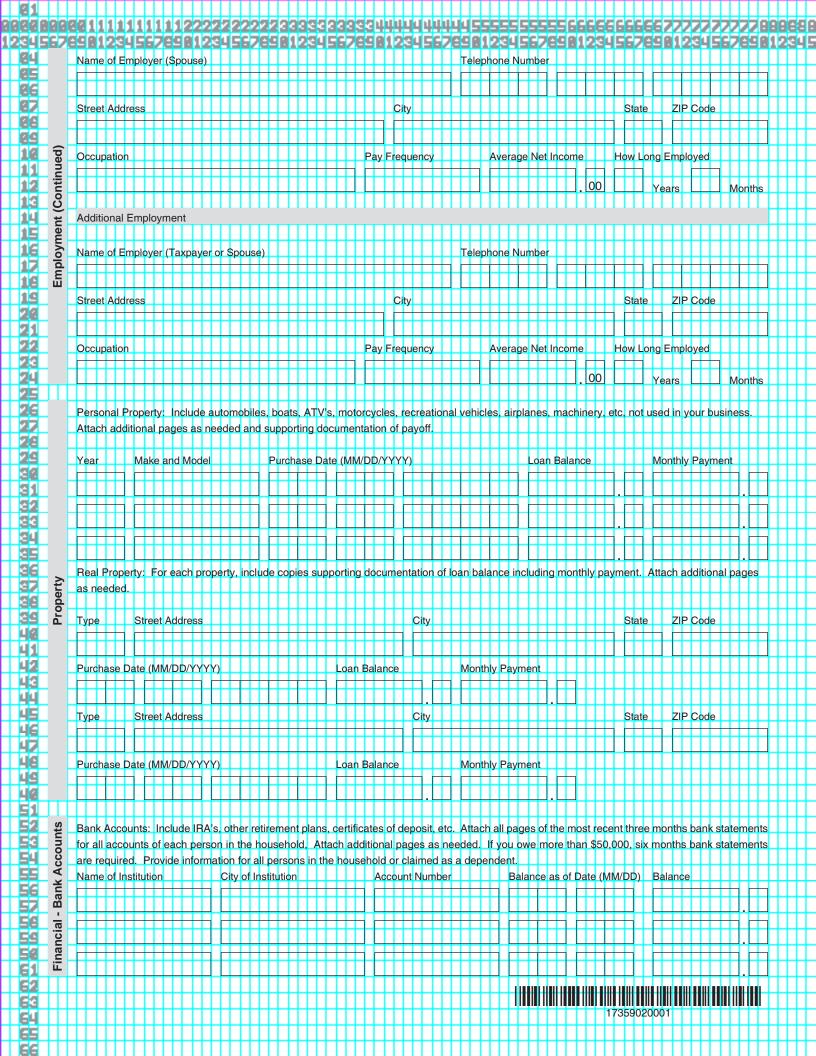
Financial

- Print or type the name of the financial institution, address, account number, and balance for all bank accounts.
- Include IRA's, other retirement plans, certificates of deposit, etc. Attach all pages of the most recent three months bank statements for all accounts of each person in the household. Attach additional pages as needed. If you owe more than \$50,000, six months of bank statements are required.
- Print or type the amount for all applicable other sources of income in the spaces provided. Add up all other sources of income and fill in the space provided.

Signature

- Please sign and date the line applicable to you, after reading and understanding the Certification.
- Using the checklist provided, ensure all required, applicable, documentation is available to be sent in with the application that is completed and signed.

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