

Department of the Treasury – Internal Revenue Service  
**Collection Information Statement**

Full Name(s) and Address   <input type="checkbox"/> If address provided above is different than last return filed please check here. County of Residence _____	Your Social Security Number or Individual Taxpayer Identification Number  <hr/> Your Spouse's Social Security Number or Individual Taxpayer Identification Number  <hr/>	
	Your Telephone Numbers  Home: _____ Work: _____ Cell: _____	Spouse's Telephone Numbers  Home: _____ Work: _____ Cell: _____

Enter the number of people in the household who can be claimed on this year's tax return including you and your spouse.  
 under 65 \_\_\_\_\_ 65 and over \_\_\_\_\_

**A. ACCOUNTS / LINES OF CREDIT** (including Banking Institutions, Checking and Savings accounts, Credit Unions, Certificates of Deposit, Individual Retirement Accounts (IRAs), Keogh Plans, Simplified Employee Pensions, 401(k) Plans, Profit Sharing Plans, Mutual Fund, Stock Brokerage Accounts and Other Investments)

Name and Address of Institution	Account Number	Type of Account	Current Balance / Value

**B. REAL ESTATE** (home, vacation property, timeshares and other real estate, use additional sheets if necessary)

Description/Location/County	Monthly Payment(s)	Financing	Current Value	Balance Owed	Equity
<input type="checkbox"/> Primary Residence <input type="checkbox"/> Other		Year Purchased	Purchase Price		
		Year Refinanced	Refinance Amount		
<input type="checkbox"/> Primary Residence <input type="checkbox"/> Other		Year Purchased	Purchase Price		
		Year Refinanced	Refinance Amount		
<input type="checkbox"/> Primary Residence <input type="checkbox"/> Other		Year Purchased	Purchase Price		
		Year Refinanced	Refinance Amount		

**C. OTHER ASSETS** (cars, boats, recreational vehicles, whole life policies, etc.) Include Make and Model or Life Insurance company in Description

Description	Monthly Payment	Year Purchased	Final Payment (mo / yr)	Current Value	Balance Owed	Equity
			/			
			/			
			/			
			/			
			/			
			/			
			/			

**D. CREDIT CARDS** (Visa, MasterCard, American Express, Department Stores, etc.)

Type	Credit Limit	Balance Owed	Minimum Monthly Payment

**E. WAGE INFORMATION** (If you have more than one employer, include the information on another sheet of paper. If attaching a copy of current pay stub, you do not need to complete this section.)

Your current Employer (name and address)

Spouse's current Employer (name and address)

How often are you paid? (Check one)

☐ Weekly ☐ Biweekly ☐ Semi-monthly ☐ Monthly

Gross per pay period \_\_\_\_\_

Taxes per pay period (Fed) \_\_\_\_\_ (State) \_\_\_\_\_ (Local) \_\_\_\_\_

How long at current employer \_\_\_\_\_

How often are you paid? (Check one)

☐ Weekly ☐ Biweekly ☐ Semi-monthly ☐ Monthly

Gross per pay period \_\_\_\_\_

Taxes per pay period (Fed) \_\_\_\_\_ (State) \_\_\_\_\_ (Local) \_\_\_\_\_

How long at current employer \_\_\_\_\_

**F. NON-WAGE HOUSEHOLD INCOME** (List monthly amounts. For Self-Employment and Rental Income, list the monthly amount received after expenses or taxes and attach a copy of your current year profit and loss statement.)

Alimony Income:		Net Rental Income:		Interest/Dividends Income:	
Child Support Income:		Unemployment Income:		Social Security Income:	
Net Self Employment Income:		Pension Income:		Other:	

**G. MONTHLY NECESSARY LIVING EXPENSES** (List monthly amounts. For expenses paid other than monthly, see instructions.)

<b>1. Food / Personal Care</b>  Food: _____ Housekeeping Supplies: _____ Clothing and Clothing Services: _____ Personal Care Products & Services: _____ Miscellaneous: _____ Total: _____		<b>3. Housing &amp; Utilities</b>  Rent: _____ Electric, Oil/Gas, Water/Trash: _____ Telephone/Cell/Cable/Internet: _____ Real Estate Taxes and Insurance: _____ (if not included in B above) Total: _____		<b>5. Other</b> Child / Dependent Care: _____ Estimated Tax Payments: _____ Term Life Insurance: _____ Retirement (Employer Required): _____ Retirement (Voluntary): _____ Union Dues: _____ Delinquent State & Local Taxes (minimum payment): _____ Student Loans (minimum payment): _____ Court Ordered Child Support: _____ Court Ordered Alimony: _____ Other Court Ordered Payments: _____ _____ _____	
<b>2. Transportation</b>  Gas/Insurance/Licenses/Parking/Maintenance etc.: _____ Public Transportation: _____		<b>4. Medical</b>  Health Insurance: _____ Out of Pocket Health Care Expenses: _____			

Under penalty of perjury, I declare to the best of my knowledge and belief this statement of assets, liabilities and other information is true, correct and complete.

Your Signature

Spouse's Signature

Date

## Instructions

If you can establish an agreement to pay using the Online Payment Agreement on the IRS web site, you do not need to fill out this form. To access the Online Payment Agreement, go to <http://www.irs.gov>, click on "I Need To>>" and select "Set Up a Payment Agreement" to start.

If any section is too small for the information you need to supply, please use a separate sheet.

After we review your completed form we may contact you for additional information. For example, we may ask you to send supporting documentation of your current income or substantiation of your stated expenditures.

### Section A – Accounts / Lines of Credit

List all accounts, even if they currently have no balance. However, do not enter bank loans in this section.

### Section B – Real Estate

List all real estate you own or are purchasing including your home. Include insurance and taxes in the monthly payment. The county/description is needed if different than the address and county you listed above. To determine equity, subtract the amount owed for each piece of real estate from its current market value.

### Section C – Other Assets

List all cars, boats, and recreational vehicles with their make, model, and year. If a vehicle is leased, write "lease" in the "year purchased" column. List whole life insurance policies with the name of the insurance company. List other assets with a description such as "paintings", "coin collection", or "antiques". To determine equity, subtract the amount owed from its current market value.

### Section D – Credit Cards

List all credit cards and lines of credit, even if there is no balance owed.

### Section E – Wage Information

Provide the name and address of employers for you and your spouse. Include both spouses' income, even if the tax liability is not the result of a jointly filed return. Check the appropriate box indicating how you are paid. List employment information for a second or part time on a separate sheet of paper.

### Section F – Non-Wage Household Income

Enter monthly amounts for all sources of household income. For any income not received monthly, calculate the monthly amount as follows:

- If received quarterly - divide by three.
- If received weekly - multiply by 4.3.
- If received biweekly - multiply by 2.17.

**Net Self-Employment Income** is the amount you earn after you pay ordinary and necessary monthly business expenses. This figure should relate to the yearly net profit from Schedule C on your Form 1040 or your current year profit and loss statement. Please attach a copy of your current year profit and loss statement. If net income is a loss, enter "0".

**Net Rental Income** is the amount you earn after you pay ordinary and necessary monthly rental expenses. This figure should relate to the amount reported on Schedule E of your Form 1040 (do not include depreciation expenses). If net rental income is loss, enter "0".

**Other Income** may include distributions from an IRA or reported on a K-1, agricultural subsidies, oil credits, gambling income, etc.

### Section G – Monthly Necessary Living Expenses

Enter monthly amounts for expenses. For any expenses not paid monthly, calculate the monthly amount as follows:

- If paid quarterly - divide by three.
- If paid weekly - multiply by 4.3.
- If paid biweekly - multiply by 2.17.

For expenses claimed in boxes 1 and 4 you may provide actual expenses or the IRS allowable standards. IRS allowable standards can be found by accessing <http://www.irs.gov> and entering "Collection Financial Standards" in the search field. Substantiation may be required for any expenses over the standard once the financial analysis is completed. The amount claimed for Miscellaneous cannot exceed the standard amount for the number of people in your family. The miscellaneous allowance is for expenses incurred that are not included in any other allowable living expense items. Examples are credit card payments, bank fees and charges, reading material and school supplies. If you do not have access to the IRS web site, itemize your actual expenses and we will ask you for additional proof, if required. Documentation may include pay statements, bank and investment statements, loan statements and bills for recurring expenses, etc.

If you do not have access to the IRS website, itemize your actual expenses and we will ask you for additional proof, if required.

**Rent** - Do not enter mortgage payment here. Mortgage payment is listed in Section B.

**Medical** - Enter only ongoing medical expenses.

Out-of-Pocket health care expenses include:

- Medical services
- Prescription drugs
- Medical supplies, including eyeglasses and contact lenses.

**Child / Dependent Care** - Enter the monthly amount you pay for the care of dependents that can be claimed on your Form 1040.

**Estimated Tax Payments** - Calculate the monthly amount you pay for estimated taxes by dividing the quarterly amount due on your Form 1040ES by 3.

**Life Insurance** - Enter the amount you pay for term life insurance only. Whole life insurance has cash value and should be listed in Section C.

**Delinquent State & Local Taxes** - Enter the minimum amount you are required to pay monthly. Be prepared to provide a copy of the statement showing the amount you owe and if applicable, any agreement you have for monthly payments.

**Student Loans** - Minimum payments on student loans for the taxpayer's post-secondary education may be allowed if they are guaranteed by the federal government. Be prepared to provide proof of loan balance and payments.

**Court Ordered Payments.** For any court ordered payments be prepared to submit a copy of the court order portion showing the amount you are ordered to pay, the signatures, and proof you are making the payments. Acceptable forms of proof are copies of cancelled checks or copies of bank or pay statements.