



Massachusetts Department of Revenue

Form M-911

Taxpayer's Application for Relief Due to Hardship

Use Form M-911 to apply for relief due to a significant hardship. A significant hardship is defined as not being able to provide the basic necessities of life. Before submitting this form, call 617-887-6400 to discuss hardship eligibility with a member of the Hardship Team.

Section A. Taxpayer information

Name of taxpayer, as shown on tax form Taxpayer's Social Security number
Name of spouse Spouse's Social Security number
Mailing address City/Town State Zip
Telephone number E-mail address Federal Identification number (if a business)

Section B. Income sources

- Types of government assistance you are currently receiving (fill in all that apply):
Social Security income Food stamps/SNAP/WIC
Social Security Disability income Heating/Fuel assistance
Unemployment benefits Veterans disability benefits
Housing assistance

Section C. Hardship circumstances

- indicate any immediate hardship circumstances (fill in all that apply):
Incarceration Long-term physical and/or mental illness
Homelessness Hospitalization and/or hospice
Other

Section D. Hardship explanation

Explain in detail why you are applying for hardship. Attach additional pages if necessary. Note: The Department of Revenue may request additional documentation in support of your claim.

Signature of taxpayer Date
Signature of spouse Date
Signature of attorney-in-fact Title

Mail to: Massachusetts Department of Revenue, PO Box 7021, Boston, MA 02204; attn.: Hardship or fax to 617-660-3995.

# Form M-911 Instructions

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## When to Use This Form

If you have an immediate hardship as the result of a bank levy, wage levy or license revocations, call the Hardship Unit at 617-887-6400 before completing this form.

Use this form to apply for relief from a significant hardship which may have already occurred or is about to occur if the Department of Revenue (DOR) takes or fails to take certain actions. A significant hardship means not being able to provide the necessities of life for you or your family. Examples of such necessities include, but are not limited to: food, shelter, clothing, or medical care.

## Requesting a Payment Agreement

If you are able to make regular payments, you can request a payment agreement online through Mass Tax Connect at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect).

## Disputing Tax or Penalties

Do not use this application to request a change in the amount of tax you owe. If you disagree with the amount of tax or penalty assessed, you may file dispute online through Mass Tax Connect at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). You may also file a dispute on paper utilizing a Form ABT. For more information about filing a dispute or if you have questions about a bill that you don't understand, please call the Contact Center at (617) 887-MDOR, or toll-free in Massachusetts at 1-800-392-6089.

## Taxpayer Information

Enter your name and social security number, your spouse's name and social security number if applicable and your current mailing address.

Provide a telephone number where you can be reached during the day and an email address.

If you are responsible for taxes related to a closed business and you are requesting hardship relief from a business tax liability, enter the Federal Identification number (FID) of the business.

## Income Sources

Indicate any form of government assistance you currently receive. Attach documentation where applicable.

Any additional sources of income must be documented and attached to this form.

## Hardship Circumstances

Indicate any circumstances that may be contributing to your inability to earn income or pay your tax liability.

Attach any available documentation that would assist us in our determination of your hardship request.

## Hardship Explanation

Explain the nature of the hardship affecting you or your family. Attach additional pages if necessary.

## Power of Attorney

If you wish to have a representative act on your behalf, you must complete Form M-2848, Power of Attorney and Declaration of Representative, and submit with this application.

## Where to Submit This Form

Mail this application to Massachusetts Department of Revenue, PO Box 7021, Boston, MA 02204 Attn: Hardship or fax to 617-660-3995.

## Hardship Approval Details

\*Hardship approval does not eliminate your tax liability;

\*Hardship approval does not reduce, stop or eliminate the statutory accrual of penalty and/or interest associated with your tax liability;

\*Hardship approval does not release nor stop the issuance of state tax liens; and

\*Hardship approval does not stop the intercept/offset program.

## Hardship Approval Limits Some Administrative Collection Action

\*Hardship approval temporarily stops automated bank levy action;

\*Hardship approval temporarily stops automated wage garnishments;

\*Hardship approval may restore a suspended Massachusetts state driver's license and/or vehicle registration;

\*Hardship approval may allow for the renewal of a professional license; and

\*Hardship approval may remove a taxpayer from the state's Public Disclosure List.