



THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

UNDERGROUND STORAGE TANK PROGRAM

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POLICY FOR ECONOMIC HARDSHIP STATUS

On June 30, 2008, the Underground Storage Tank Petroleum Cleanup Administrative Review Board (“UST Board”) voted to adopt a policy to assist Claimants conducting an environmental response action and experiencing an economic hardship. Under this policy, claims submitted by Claimants whose Hardship status has been approved by the UST Board, will be treated as a high priority and will receive expedited processing with respect to the order in which the claim is reviewed. Once approved, the Hardship status will remain in effect for one year from the date of approval and will also apply to the processing of Reconsiderations.

In order to qualify for Hardship status, a Claimant must submit financial data which demonstrates a lack of financial ability to finance the clean-up for an eligible release. To obtain Hardship status, a Claimant must submit an application to the Massachusetts Underground Storage Tank Program (UST Program) using the prescribed forms, providing financial documentation to the UST Program that demonstrates approval of Hardship status is necessary to prevent an imminent financial hardship to the Claimant. Generally, the financial data required includes 2 years of federal personal tax returns and/or the federal tax returns of the corporation/partnership/company if different from the responsible person’s, and a listing of all cash assets greater than \$1,000. The Claimant may also include any other records, which in the Claimant’s opinion demonstrate that a financial hardship would result if the Claimant were to finance clean-up with his/her own cash flow. Application forms can be found on the [UST Forms](#) page.

If necessary, the UST Program may also request additional information to process the application including, but not limited to the following:

- additional information from the Claimant/Applicant to demonstrate imminent financial hardship, such as more detailed statements of assets and liabilities and income;
- a detailed breakdown of the estimated environmental cleanup costs; and
- copies of any contracts existing between the Claimant/applicant and his/her/its contractors and subcontractors remediating the site
- bank statements

Applicants should note that the UST Board, the UST Program, and the Department of Revenue (DOR) considers this information to be confidential and private and it is our intent not to disclose this information or otherwise make it available through public records requests. However, this decision could be appealed to the Supervisor of Records or court, which could overrule this decision. Notwithstanding, you may not withhold the required financial data because confidentiality cannot be guaranteed.

Upon review of the financial information, the UST Program will make a recommendation to the UST Board to either approve or deny the request, which will be voted on at the next scheduled UST Board meeting where a quorum of seven is present. If approved, the Hardship status will apply for one year from the date of the UST Board’s action. The UST Board may suspend or discontinue a Claimant’s Hardship status if the UST Board becomes aware of any information that changes the financial status of the Claimant/Applicant.