



Form M-4331  
**Statement of Financial Condition for Individuals**  
 Financial Statement for Payment Agreement  
 or Hardship Consideration

Rev. 8/13

**Massachusetts**  
**Department of**  
**Revenue**

You must fill out this form completely and supply any requested supporting documentation. All questions must be answered; if a question does not apply, enter "N/A". Your responses will be verified, and deceptive or intentionally inaccurate entries will result in the rejection of your application.

**Personal information**

Taxpayer's name	Social Security number	Date of birth
Mailing address	City/Town	State      Zip
Home phone	Cellphone	E-mail address
Spouse's name	Social Security number	Date of birth
Mailing address	City/Town	State      Zip
Home phone	Cellphone	E-mail address

**Household members.** List the name, age and relationship of all dependents and others who live with you.

Name	Age	Relationship

**Employment**

Employer's name	Taxpayer's occupation	Work telephone
Work address	City/Town	State      Zip
Spouse's employer's name	Spouse's occupation	Work telephone
Work address	City/Town	State      Zip

**Self-employment/Own business.** Complete the following section if either you or your spouse is self-employed or own a business.

Business name	Federal Identification number	Number of employees
Business address	City/Town	State      Zip

**Proposed payment plan.** List payment arrangement that you can currently make. **Note:** Information itemized here is only a **request**.

Initial payment	Monthly payment
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**Explanation.** Explain how you determined the amounts in this proposal.

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**Schedule 1. Monthly income**

<b>1</b> Your gross pay . . . . .	<b>1</b>	
<b>2</b> Your spouse's gross pay . . . . .	<b>2</b>	
<b>3</b> Rents paid to you. Itemize in Schedule 4 which property rent is derived from. . . . .	<b>3</b>	
<b>4</b> Pensions . . . . .	<b>4</b>	
<b>5</b> Social Security benefits . . . . .	<b>5</b>	
<b>6</b> Social Security disability . . . . .	<b>6</b>	
<b>7</b> Net profit from business. Attach U.S. Schedules C, E, F and Form M-433B . . . . .	<b>7</b>	
<b>8</b> Commissions . . . . .	<b>8</b>	
<b>9</b> Alimony and/or child support received . . . . .	<b>9</b>	
<b>10</b> Unemployment payments . . . . .	<b>10</b>	
<b>11</b> Other income. List sources below, including contributions to expenses by other household members . . . . .	<b>11</b>	
<b>12</b> Total monthly income. Add lines 1 through 11 . . . . .	<b>12</b>	

**Schedule 2. Monthly expenses**

<b>13</b> Groceries . . . . .	<b>13</b>	
<b>14</b> Mortgage. Itemize in Schedule 4 . . . . .	<b>14</b>	
<b>15</b> Rent. Address: _____ . . . . .	<b>15</b>	
<b>16</b> Electricity . . . . .	<b>16</b>	
<b>17</b> Heat (oil, gas, etc.) . . . . .	<b>17</b>	
<b>18</b> Water and sewer . . . . .	<b>18</b>	
<b>19</b> Internet, cable TV and/or home phone . . . . .	<b>19</b>	
<b>20</b> Cell phone . . . . .	<b>20</b>	
<b>21</b> Transportation (gasoline, bus fare, auto maintenance, etc.) . . . . .	<b>21</b>	
<b>22</b> Total auto loan payments. Itemize in Schedule 3 . . . . .	<b>22</b>	
<b>23</b> Automobile insurance premiums. . . . .	<b>23</b>	
<b>24</b> Health/hospitalization insurance premiums . . . . .	<b>24</b>	
<b>25</b> Life insurance premiums . . . . .	<b>25</b>	
<b>26</b> Homeowner's/renter's insurance premiums . . . . .	<b>26</b>	
<b>27</b> State income taxes withheld . . . . .	<b>27</b>	
<b>28</b> Federal income taxes withheld . . . . .	<b>28</b>	
<b>29</b> FICA/Social Security tax withheld. . . . .	<b>29</b>	
<b>30</b> Self-employment taxes . . . . .	<b>30</b>	
<b>31</b> Medical expenses (physician bills or medication not covered by insurance) . . . . .	<b>31</b>	
<b>32</b> Total credit card and loan payments. Itemize credit card minimum payments and loans in Schedules 5 and 6. . . . .	<b>32</b>	
<b>33</b> Other expenses (personal expenses, child support and child care, etc.). Itemize below . . . . .	<b>33</b>	
<b>34</b> Total monthly expenses. Add lines 13 through 33 . . . . .	<b>34</b>	
<b>35</b> Net monthly income or (loss). Subtract line 34 from line 12. . . . .	<b>35</b>	

**Other income or expense details.** Itemize and explain other monthly income and expenses. Use additional paper if necessary.

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**Contributions toward your support.** If you are currently living with another individual, family or friend and are paying no monthly expenses, or if someone is contributing to your support, they must read and sign below.

**Under penalties of perjury, I declare that the individual(s) named on this statement is/are currently residing with me and pay(s) no monthly living expenses, or I am contributing to his/her support. (Detail below.)**

Signature	Print name	Date
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**Financial account(s).** Include all checking, savings, credit union accounts, certificates of deposit, IRAs and investment accounts, and all safety deposit boxes held by you, your spouse and/or your dependents. Three most recent statements must be provided for each account.

Type of account	Name of financial institution	Account number	Present balance

**Other assets.** List other items valued at \$1,000 or more owned by you, your spouse and/or your dependents (i.e., stocks, bonds, insurance policy cash value, boats, jewelry, mechanical tools, recreational vehicle). Use additional paper if necessary.

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**Schedule 3. Motor vehicle(s)**

Year, make and model	License plate number	Monthly payment	Loan balance due

**Schedule 4. Real estate, mortgage and home equity**

Street address (include county)	Current assessed value	Balance due

**Schedule 5. Credit cards.** List all credit cards, lines of credit, and check overdraft protection held by you, your spouse and/or your dependents. Use additional paper if necessary. Three most recent statements must be provided for each account.

Name	Minimum monthly payment	Credit limit	Balance due

**Schedule 6. Other loans and debts.** List other outstanding loans and debts (i.e., IRS, recreational vehicle, boat, family)

Name of financial institution, IRS or individual	Monthly payment	Balance due

**Under penalties of perjury, I declare that the statement of assets, liabilities and other information in this document, or attached thereto, are true and correct to the best of my knowledge and belief. I authorize the Massachusetts Department of Revenue to verify any and all information included in this document.**

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

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