

**COMMISSIONER OF REVENUE APPEALS
INSTRUCTIONS - WAIVER OF COURT FEES AND COSTS
"IFP" – "IN FORMA PAUPERIS" (Revised 11/2016)
Minnesota Statutes § 563.01**

If you cannot afford to pay court fees and costs, you may be able to have these fees and costs waived. Under the law, the court can waive these fees and costs if:

1. You are receiving public assistance under one or more of the following programs:

Minnesota Family Investment Plan (MFIP), MFIP-Emergency Assistance, or MFIP-Diversions Assistance; General Assistance or Emergency General Assistance; Medical Assistance or General Assistance Medical Care; Food Stamps; Supplemental Security Income; Minnesota Supplemental Assistance (MSA) or MSA-Emergency Assistance; Energy Assistance.

OR

2. You are represented by a legal services or volunteer attorney on behalf of a civil legal services program or a volunteer attorney program based on indigence.

OR

3. Your annual family income before taxes is less than 125% of the Federal Poverty Guidelines (2016 figures) for your family size as indicated below.

Maximum Income Level – 125% of Poverty

Please Check Your Family Size	Size of Family Unit	Annual Family Income Before Taxes	Monthly Family Income Before Taxes	Weekly Family Income Before Taxes
	1	\$ 14,850	\$ 1,239	\$ 286
	2	\$ 20,025	\$ 1,669	\$ 385
	3	\$ 25,200	\$ 2,100	\$ 485
	4	\$ 30,375	\$ 2,531	\$ 584
	5	\$ 35,550	\$ 2,963	\$ 684
	6	\$ 40,725	\$ 3,394	\$ 783
	7	\$ 45,913	\$ 3,826	\$ 883
	8	\$ 51,113	\$ 4,259	\$ 984

If more than 8 members, add \$6,344 annually for each additional family member (or \$529 monthly / \$122 weekly)

Number of family members: _____ Calculate and enter figure here: \$ _____

OR

4. Your income is not enough to pay for the common necessities of life for yourself and the people you support and also to pay court fees and costs.

To apply, complete the *Affidavit for Proceeding In Forma Pauperis* and file it, with your appeal, with the Tax Court Administrator.

If you have any questions and cannot afford an attorney, you may wish to consult the legal aid office, legal services office, or lawyer referral service in your county (listed in the yellow pages under "Attorneys"), or by going to www.lawhelpmn.org.

Helpful materials may be found at your public county law library. For a directory, see <http://mn.gov/law-library/research-links/county-law-libraries.jsp>. For more information, you may call the Minnesota State Law Library at 651-296-2775.

**Affidavit for Proceeding
In Forma Pauperis**

(Minn. Stat. § 563.01)

1. I am a party in this action. I am a natural person (not a corporation, partnership or other entity). In good faith, I request a court order waiving court fees and costs. I cannot support my family and myself and also pay or give security for costs.

2. I believe that I have valid reasons for pursuing this action. **My Petition or Notice of Appeal is attached.**

3. a. I am receiving public assistance under one or more (check all that apply) of the following **means-tested** programs:

- MSA (Minnesota Supplemental Assistance Programs);
- MFIP (Minnesota Family Investment Program);
- Food Stamps;
- General Assistance or Discretionary Work Program;
- MinnesotaCare, Medical Assistance, or General Assistance Medical Assistance;
- Energy Assistance

b. I am receiving public assistance under some other means-tested program: (Name the program) _____

I have attached proof that I receive public assistance (such as MFIP card or cancelled check from agency) or I will provide proof if requested.

c. I receive Supplemental Security Income (SSI) as a resource for meeting my expenses.

4. I am represented by attorney _____ on behalf of _____ a civil legal services program or volunteer attorney program, based on indigency.

5. My family size is _____. (Include yourself, your spouse, your minor children, and other dependents in your household.) For my family size, I counted myself and (list all others):

Name	Age	Relationship to you

6. My gross **annual** family income (before taxes and deductions) is \$_____ which is less than 125% of the Federal Poverty Line for my family size of _____ members. **I have attached proof of my family income or I will provide proof if requested.**

7. My gross **monthly** income before taxes and deductions is \$_____. My net (take home) **monthly** income is \$_____, and the source of that income is (check all that apply):

- Job / Wages Unemployment Spousal Support Trust Income Social Security
- Other: _____

8. My spouse's gross **monthly** income before taxes and deductions is \$_____. My spouse's net (take home) **monthly** income is \$_____, and the source of that income is _____; OR, I do not know my spouse's income because: _____
_____ OR I am not married.

9. All other family members and dependents living with me have net **monthly** income as follows:

Name of person	Age	Net (take home) monthly income	Source of that income

10. I receive \$ _____ per month in child support (including medical support and/or child care support).

11. I pay \$ _____ per month in court-ordered child support (including medical support and/or child care support).

12. I pay \$ _____ per month in court-ordered spousal maintenance.

13. I pay \$ _____ per month for rent mortgage payment.

14. I own:

Cash	\$ _____
Checking, savings and credit union accts	\$ _____
Cars, other vehicles (list make, year and equity value [market value minus unpaid loans])	
_____	\$ _____
_____	\$ _____
Real Estate (market value minus unpaid mortgage/loans)	
Homestead:	\$ _____
Other Real Estate:	\$ _____
Other personal property (jewelry, stocks, bonds, etc. - list separately)	
_____	\$ _____
_____	\$ _____

15. I am presently \$ _____ in debt, excluding car loans and real estate mortgage/loans.

16. Other factors which support your request are (explain unusual medical expenses, emergencies, reasons that the family money is not available to you, or other circumstances to help the Judge understand your situation): _____

By signing this Affidavit, I am certifying that these statements are true under penalty of perjury. I understand that if I provide false information on the form it may lead to criminal charges. I understand that failure to execute the form or failure to provide information or requested records may result in denial of my motion to proceed In Forma Pauperis. I am authorizing that the facts contained in this Affidavit may be verified by any means required.

Subscribed and sworn to before me this _____ day of _____, 20____.

Signature

Name: _____

Address: _____

City/State/Zip: _____

Telephone: (_____) _____

E-mail address: _____

Notary Public/Deputy Court Administrator