

2011 MICHIGAN MI-1040CR-2

HOMESTEAD PROPERTY TAX CREDIT CLAIM FOR VETERANS AND BLIND PEOPLE

www.michigan.gov/taxes



✦ E-file your *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2) with or without a *Michigan Individual Income Tax Return* (MI-1040) and get your refund faster.

✦ E-file returns are usually processed within 14 business days. Please allow 14 days before checking the status of your e-filed return.

✦ Visit the Michigan Department of Treasury Web site at www.Mifastfile.org for a list of e-file resources, how to find an e-file provider, and more information on free e-file services.

WWW.MIFASTFILE.ORG



DIRECT DEPOSIT. Your refund is deposited safely into your account at the financial institution of your choice and is immediately available. No more waiting in line to cash your check. See page 9.

UNCLAIMED PROPERTY. The Michigan Department of Treasury is holding millions of dollars in abandoned and unclaimed property belonging to Michigan residents. To check if Treasury is holding funds for you or your family, visit www.michigan.gov/unclaimedproperty.

FILING DUE DATE: APRIL 17, 2012

Index

Amending.....6	Home used for business5	Qualifying for a credit.....3
Assistance2	Household income defined.....4	Rent.....5
Bought or sold a home6	Household income limits4	Room and board.....5
Cooperative housing5	Income property5	School district code list.....15
Common errors3	Line-by-line instructions.....7	Separated, credit calculation6
Credit limitations4	Married, filing separately.....7	Service fee housing.....5
Deceased claimants.....6	Married in 2011.....6	Shared housing.....7
Delay paying property tax.....4	Mobile homes.....5	Subsidized housing5
Direct Deposit9	Moving.....6	Tax-exempt housing.....5
Divorced, credit calculation.....6	Nursing homes6	When to File.....4
Duplexes5	Property taxes that can be claimed for credit4	
Farmers5	Part-year residents.....6	
Forms11		

Tax Information and Assistance

Self Service Options

The Michigan Department of Treasury (Treasury) offers a variety of services designed to assist you, and most are available 24 hours a day, seven days a week.

IMPORTANT: To obtain information about your account using the Internet and Telephone Options listed below, you will need the following information from your return:

- Social Security number of the primary filer (the filer listed first on the return)
- Tax year of the return
- Adjusted gross income (AGI) or household income
- Filing status (single, married filing jointly, married filing separately).

Internet Options

www.michigan.gov/incometax

Find the following information on this Web site:

- Current year forms and instructions
- Answers to many tax preparation questions
- Most commonly used tax forms
- Free assistance in preparing your return
- Other tax time resources.

www.michigan.gov/iit

This secure Web site was designed specifically to protect your personal tax information. Use this Web site to:

- Check the status of your return
- Check estimated payments you made during the year
- Check the status of letters you have sent to Treasury
- Change your address
- Ask a specific question about your account.

Telephone Options

(517) 636-4486

Automated Information Service

With Treasury's automated phone system, you can:

- Request the status of your refund
- Request information on estimated payments
- Order current tax year forms.

While most questions can be answered by the Automated Information Service, customer service representatives are available from 8 a.m. to 4:45 p.m., Monday through Friday.

Assistance is available using TTY through the Michigan Relay Service by calling 1-800-649-3777 or 711. Printed material in an alternate format may be obtained by calling (517) 636-4486.

If you need help completing your credit form, contact your local senior citizen center or community service agency to find out if a volunteer tax assistance program is available.

A Note About Debts

By law, any money you owe to the State and other agencies must be deducted from your refund or credit before it is issued. Debts include: money you owe for past-due taxes, student loans, child support due the Friend of the Court, an Internal Revenue Service (IRS) levy, money due a State agency, a court-ordered garnishment, or other court orders. Taxpayers who are married, filing jointly, may receive an *Income Allocation to Non-Obligated Spouse* (Form 743) after the return is filed. Completing and filing this form may limit the portion of the refund that can be applied to a debt. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

Mailing Label

Review the label on the back cover of this booklet. If your name and address are correct and your filing status is the same as last year (single, married filing jointly, or married filing separately), place the label on the top of page 1 of your tax return. It is important that you place your label in the space provided. If the information on your label is not correct, do not use the label. Enter the correct information on your return.

DHS/FIP Benefits Worksheet

If you received Family Independence Program (FIP) assistance or other Department of Human Services (DHS) benefits in 2011, you will need to complete the FIP/DHS Benefits Worksheet on page 8. Carry the amount from your Worksheet to line 30 on your MI-1040CR-2.

Completing Your Forms

Review your claim and make sure it is complete. Check for the following **common errors** that may delay your refund:

- Using a mailing label with incorrect information
- Illegible writing
- Transposing numbers in the Social Security number
- Entering figures on the wrong lines
- Computation errors
- Filling in the lines if they do not apply to you or if the amount is zero
- Omitting the taxable value of your homestead
- Omitting the school district code
- Failing to report total household income from all sources, both taxable and nontaxable, on the property tax credit claim
- Leaving the FIP blank (line 24), entering the wrong amount of FIP assistance, or entering the household income subtotal on this line
- Reporting two years of property taxes or special assessments
- Filing multiple returns for the same tax year. Do not staple multiple year returns together
- Filing only one page of the form (the MI-1040CR-2 is a two page form, both pages must be filed).

Where to Mail Your Claim

Mail your claim to:

 **Michigan Department of Treasury**
Lansing, MI 48956

Do not mail your 2011 claim in the same envelope with a claim for any other tax year or the processing of your 2011 claim will be delayed. Mail your 2011 claim in a separate envelope. **Do not staple** claims together.

General Information About the Homestead Property Tax Credit

This booklet is intended as a guide to help you complete your claim; it does not take the place of the law. If you are required to file a *Michigan Individual Income Tax Return* (MI-1040), file your credit claim with it.

A *Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2) is included in this booklet. If you qualify based on the information below, complete this form and the *Homestead Property Tax Credit Claim* (MI-1040CR). File the form that gives you the larger credit.

The request for your Social Security number(s) is authorized under United States Code (USC) Section 42. Social Security numbers are used by Treasury to conduct matches against benefit income provided by the Social Security Administration and other sources to verify the accuracy of the home heating and property tax credit

claims filed and to deter fraudulent filing(s).

Who May Claim a Property Tax Credit

You may claim a property tax credit if all of the following apply:

- You were a Michigan resident at least six months of 2011.
- Your homestead is located in Michigan.
- You pay property taxes or rent on your Michigan homestead.

You can have only one homestead at a time and you must be the occupant as well as the owner or renter. Your homestead can be a rented apartment or a mobile home on a lot in a mobile home park. A vacation home or income property is not considered your homestead.

Your homestead is in your state of domicile. Domicile is the place where you have your permanent home. It is the place to which you plan to return whenever you go away. Even if you spend the winter in a southern state, your domicile is still Michigan. College students and others whose permanent homes are not in Michigan are not Michigan residents. Domicile continues until you establish a new permanent home.

Who May File the MI-1040CR-2

You may file MI-1040CR-2 if you are:

- Blind and own your homestead
- A veteran with a service-connected disability or veteran's surviving spouse
- A surviving spouse of a veteran deceased in service

- Active military, pensioned veteran or his or her surviving spouse whose household income is less than \$7,500
- A surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II, or World War I whose household income is less than \$7,500.

If you are blind and rent your homestead, claim your credit on MI-1040CR as a totally and permanently disabled person. See page 2 if you need the MI-1040CR.

Household Income Limits

Household income cannot be more than \$7,500 for some military personnel. See line 6 on MI-1040CR-2 for more information. If your income is over the limit for MI-1040CR-2, you may qualify for a credit using MI-1040CR.

Taxpayers with household income over \$82,650 are **not** eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that household income exceeds \$73,650. If filing a part-year return, you must annualize your income to determine if the income limitation applies. See instructions for annualizing on page 9.

Property Tax Credit Limits

If you own your home, your credit is based on the 2011 property taxes levied on your home, the taxable value of your homestead, and the allowance for your filing category. See Table 2 on page 10 for your allowance. If you do not know the taxable value of your homestead, contact your local treasurer.

If you rent your home, your credit depends on how much rent you pay, an allowance for your filing category, and the millage rate on the rented property. The millage rate is the total millage levied by your city or township, county, and school district. If you do not know the rate, contact your local treasurer.

Your credit cannot be more than \$1,200.

When to File

If you do not have to file a 2011 *Michigan Individual Income Tax Return* (MI-1040), you may file your credit claim as soon as you know

your household income and property taxes levied in 2011. If you are required to file a Michigan income tax return, your credit claim should be attached to your tax return and filed by April 17, 2012, to be considered timely. The deadline for claiming a refund is April 17, 2016.

Delaying Payment of Your Property Taxes

Senior citizens, disabled people, veterans, surviving spouses of veterans, and farmers may be able to delay paying property taxes. Contact your local or county treasurer for more information about delaying payment of your property taxes.

Household Income

Household income is the total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. It is your AGI, plus all income exempt or excluded from AGI. Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax. See instructions on page 7. All unemployment and forgiveness of debt must be included.

Household income includes the following items not listed on the form:

- Compensation for damages to character or for personal injury or sickness
- An inheritance (except an inheritance from your spouse)
- Proceeds of a life insurance policy paid on the death of the insured (except benefits from a policy on your spouse)
- Death benefits paid by or on behalf of an employer
- The value over \$300 in gifts of cash or merchandise received, or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) by parents, relatives, or friends
- Minister's housing allowance
- Scholarship, stipend, grant, or GI bill benefits and payments made directly to an educational institution
- Forgiveness of debt, even if excluded from AGI (e.g., mortgage foreclosure)
- Reimbursement from dependent care and/or medical care spending accounts

- Payments made on your behalf except government payments made directly to an educational institution or subsidized housing project.

Household income does NOT include:

- Payments received by participants in the foster grandparent or senior companion program
- Energy assistance grants
- Government payments to a third party (e.g., a doctor)

Note: If payment is made from money withheld from your benefit, the payment is part of household income. (For example, the DHS may pay your rent directly to the landlord.)

- Money received from a government unit to repair or improve your homestead
- Surplus food or food assistance program benefits
- State and city income tax refunds and homestead property tax credits
- Chore service payments (these payments are income to the provider of the service)
- The first \$300 from gambling, bingo, lottery, awards, or prizes
- The first \$300 in gifts of cash or merchandise received, or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) by parents, relatives or friends
- Amounts deducted from Social Security or Railroad Retirement benefits for Medicare premiums
- Life, health, and accident insurance premiums paid by your employer.
- Loan proceeds
- Inheritance **from a spouse**
- Life insurance benefits **from a spouse**
- Payments from a long-term care policy made to a nursing home or other care facility.

For more information on Household Income, visit www.michigan.gov/taxhouseholdincome.

Property Taxes That Can Be Claimed for Credit

Ad valorem property taxes levied on your homestead in 2011, including collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may add to your 2011 taxes the amount of property

taxes billed in 2011 from a corrected or supplemental tax bill. You must deduct from your 2011 property taxes any refund of property taxes received in 2011 that was a result of a corrected tax bill from a previous year.

Do not include:

- Delinquent property taxes (e.g., 2010 property taxes paid in 2011)
- Penalty and interest on late payment of property tax
- Delinquent water or sewer bills
- Property taxes on cottages or second homes
- Association dues on your property
- Most special assessments for drains, sewers, and roads do not meet specific tests and may not be included. You may include special assessments only if they are levied using a uniform millage rate, are based on taxable value, and are either levied in the entire taxing jurisdiction or they are used to provide police, fire, or advanced life support services and are levied township-wide, except for all or a portion of a village.

Note: School operating taxes are generally only levied on the non-homestead portion of the property and may not be included in taxes levied when computing the property tax credit on any portion of the home not used as your homestead.

Home used for business. If you use part of your home for business, you can claim the property taxes on the living area of your homestead but **not** the property taxes on the portion used for your business.

Owner-occupied duplexes. When both units are equal, you are limited to 50 percent of the tax on both units, after subtracting the school operating taxes from the total taxes billed.

Owner-occupied income property. Apartment building and duplex owners who live in one of the units or single-family homeowners who rent a room(s) to a tenant(s) must do two calculations to figure the tax they can claim and base their credit on the **lower** amount. First, subtract 20 percent of the rent collected from the tax claimed for credit. Second, reduce the tax claimed for credit by the amount of tax claimed as rental expense on your U.S. Form 1040.

Example: Your home has an upstairs apartment that is rented to a tenant for \$395 a month. Total property taxes on your home are \$2,150. Of this amount, \$858 is claimed as rental expense. The calculations are as follows:

Step 1:

$\$395 \times 12 = \$4,740$ annual rent
 $\$4,740 \times 0.20 = \948 taxes attributable to the apartment

$\$2,150$ eligible taxes - $\$948 =$
 $\$1,202$ taxes attributable to owner's homestead

Step 2:

$\$2,150$ total taxes - $\$858$ taxes claimed as a business deduction = $\$1,292$ taxes attributable to homestead

Step 3:

The owner's taxes that can be claimed for credit are $\$1,202$, the smaller of the two computations.

Farmers. Include farmland taxes in your property tax credit claim if any of the following conditions apply:

- If your gross receipts from farming are greater than your household income, you can claim all of your farmland taxes including taxes on unoccupied farmland. Do **not** include taxes on farmland that is not adjacent or contiguous to your home and that you rent or lease to another person.
- If gross receipts from farming are less than your household income and you have lived in your home **more** than ten years, you can claim the taxes on your home and the farmland adjacent and contiguous to your home.
- If gross receipts from farming are less than your household income and you have lived in your home **less** than ten years, you may claim the taxes on your home and the five acres of farmland adjacent and contiguous to your home.

You may **not** claim **rent paid** for vacant farmland when computing your property tax credit claim.

Include any farmland preservation tax credit in your household income. Enter the amount of credit you received in 2011 on line 18 or include it in net farm income on line 16.

Homestead property tax credits are **not** included in household income. If you included this amount in your taxable farm income, subtract it from household income.

Rent That Can Be Claimed for Credit

You must be under a lease or rental contract to claim rent for credit. In most cases, 20 percent of rent paid is considered property tax that can be claimed for credit. The following are exceptions:

- If you rent or lease housing that is subject to a **service charge or fees paid** instead of property taxes, you may claim a credit based upon 10 percent of the gross rent paid.
- If your housing is **exempt** from property tax and no service fee is paid, you are **not** eligible for credit. This includes university- or college-owned housing.
- If your **housing costs are subsidized**, base your claim on the amount you pay. Do **not** include the federal subsidy amount.
- If you are a **mobile home park resident**, claim the \$3 per month specific tax plus 20 percent of the balance of rent paid.
- If you are a **cooperative housing corporation resident member**, claim your share of the property taxes on the building. If you live in a cooperative where residents pay rent on the land under the building, you may also claim 20 percent of that land rent. (Do **not** take 20 percent of your total monthly payment.)
- When you pay **room and board in one fee**, you must also determine your tax to claim for credit based on square footage.

Example: You pay \$750 a month for room and board. You occupy 600 square feet of a 62,000 square foot apartment building. The landlord pays \$54,000 in taxes per year. If you pay room and board in separate billings, you must base your property tax credit on rent.

Step 1: $600/62,000 = 0.0097$

Step 2: $\$54,000 \times 0.0097 = \524 taxes you can claim for credit.

Home used for business. If you use part of your apartment or rented home for business, you may claim the rent on the living area of your homestead, but not the rent on the portion used for business.

Amending Your Claim

File a new claim form and write "Amended" across the top of the form. You must do this within four years of the due date of your original income tax return.

If You Moved in 2011

Residents who temporarily lived outside Michigan may qualify for a credit if Michigan remained their state of domicile. Personal belongings and furnishings must have remained in the Michigan homestead **and** the homestead must **not** have been rented or sublet during the temporary absence. (See the definition of domicile on page 3.)

If you bought or sold your home or moved during 2011, you must prorate your taxes. Complete lines 31 through 41 to determine taxes that can be claimed for credit. Use only the taxes levied in 2011 on each Michigan homestead, then prorate those taxes based on the days of occupancy. Do **not** include taxes on out-of-state property.

Married During 2011

Complete lines 31 through 41 to prorate taxes for the period of time each spouse occupied his or her home. Complete lines 42 through 53 if one spouse rented part of the year. Combine each spouse's share of taxes or rent for the period of time he or she lived in separate homesteads. Then add the prorated share of taxes or rent for the time you lived together in your marital home. Write "Married in 2011" and the date of your marriage next to line 41. This applies only to homes located in Michigan and to couples who married during 2011.

Part-year Residents

If you lived in Michigan at least six months during the year, you may be entitled to a partial credit. You must include all income received while a Michigan resident in household income. Complete lines 31 through 41 to determine the taxes eligible to be claimed for credit on your Michigan homestead. See page 19 of the MI-1040 booklet.

Residents of Nursing Homes and Other Adult Care Homes

If you are a resident of a nursing home, adult foster care home, or

6

home for the aged, file MI-1040CR to obtain the maximum credit you are entitled to. The form and instructions for filing are in the *2011 Michigan Individual Income Tax Forms and Instructions* booklet. To obtain the booklet, see page 2.

Deceased Claimant's Credit

The estate of a taxpayer who died in 2011 (or 2012 before filing a claim) may be entitled to a credit for 2011. The surviving spouse, other authorized claimant, or personal representative can claim this credit. Use the deceased taxpayer's Social Security number and the personal representative's address. If taxpayer died after December 31, 2010, enter the date of death in the "Deceased Taxpayers" box on the bottom of MI-1040CR-2, page 2.

The **surviving spouse** may file a joint claim with the deceased. Enter both names and Social Security numbers on the form, and write "DECD" after the deceased's name. Sign the return and write "filing as surviving spouse" in the deceased's signature block. Enter the date of death in the "Deceased Taxpayers" box on the bottom of page 2. Include the deceased's income in household income. See the "Deceased Taxpayer Chart of Examples," page 10, example A.

If filing as a **personal representative** or **claimant** to the refund of a single deceased taxpayer, you must attach U.S. Form 1310 or *Michigan Claim for Refund Due a Deceased Taxpayer* (MI-1310). Enter the deceased's name in the Filer's Name fields and the representative's or claimant's name and title in the Home Address field. See the "Deceased Taxpayer Chart of Examples," page 10, examples B or C. A claimant must prorate to the date of death as noted in the following paragraph.

The **personal representative** or **claimant** claiming a credit for a single deceased person or on a jointly filed credit if both filers became deceased during the 2011 tax year must prorate taxes to the date of death. Complete lines 33 through 41 to prorate the property taxes or lines 42 through 53 if taxpayer paid rent. Annualize household income. (See the instructions for line 30 on page 8.) Attach a copy of the tax

bills or rent receipts. If filing as a **personal representative** or **claimant** of deceased taxpayers for a **jointly** filed return, you must attach a U.S. Form 1310 or MI-1310. Enter the names of the deceased persons in the Filer's and Spouse's Name fields and the representative's or claimant's name, title, and address in the Home Address field. See "Deceased Taxpayer Chart of Examples," page 10, examples D or E.

Separated and Filing a Joint Return With Your Spouse

Your claim must be based on the tax or rent for 12 months on only one home. The household income must be the combined income of both spouses for the entire year.

Filing Separate Federal and State Returns and Maintaining Separate Homesteads

You may each claim a credit. Each credit is based on the individual taxes or rent and individual income for each person.

Separated or Divorced in 2011

Figure your credit based on the taxes you paid together before your separation plus taxes you paid individually after your separation. Attach a schedule showing your computation.

Example: Bob and Susan separated on October 2, 2011. The annual taxes on the home they owned were \$1,860. Susan continued to live in the home, and Bob moved to an apartment on October 2 and paid \$350 per month rent for the rest of the year. Susan earned \$20,000 and Bob earned \$25,000. They lived together for 274 days.

Step 1: Calculate the prorated income for each spouse for the 274 days they lived together. Divide each spouse's total income by 365 days, then multiply that figure by 274.

Susan (\$20,000/365) x 274 = \$15,014
Bob (\$25,000/365) x 274 = \$18,767

Step 2: Add both prorated incomes together to determine the total income for the time they lived together.

\$15,014 + \$18,767 = \$33,781

Step 3: Divide each individual's prorated share of income by the total income from Step 2 to determine the percentage of income attributable to each.

Susan $\$15,014/\$33,781 = 44\%$

Bob $\$18,767/\$33,781 = 56\%$

Step 4: Calculate the prorated taxes eligible for credit for the time they lived together. Divide the \$1,860 by 365 days, then multiply by 274 days.

$(\$1,860/365) \times 274 = \$1,396$

Step 5: Calculate each individual's share of the prorated taxes. Multiply the \$1,396 by the percentages determined in Step 3.

Susan $\$1,396 \times 44\% = \614

Bob $\$1,396 \times 56\% = \782

Enter these amounts on line 36, column A, of your MI-1040CR-2. Then complete lines 37 through 40.

Susan uses lines 33 through 40, column B, to determine her share of taxes for the remaining 91 days. Bob uses lines 42 through 52 to determine his share of rent. Each completes the remaining lines of the MI-1040CR-2 or MI-1040CR according to the form instructions.

Married, Filing Separately

Spouses who file separate Michigan income tax returns and share a household are entitled to only one property tax credit. Complete the property tax credit claim jointly and

include income from both spouses in household income. Divide the credit as you wish. If each spouse claims a portion of the credit, attach a copy of the claim showing each spouse's share of the credit to each income tax return. Enter your portion of the credit on line 24 of MI-1040.

Single Adults Sharing a Home

When two or more single adults share a home, each may file a credit claim if each has contracted to pay rent or owns a share of the home. Each adult should file an individual claim based on his or her household income and prorated share of taxes or rent paid.

Line-by-Line Instructions for MI-1040CR-2

Lines not listed are explained on the form.

Lines 1, 2, and 3: Enter your name(s), address, and Social Security number(s). If you are married filing separate claims, enter both Social Security numbers but do **not** enter your spouse's name.

Line 4: See pages 15 and 16.

Line 5: If you and your spouse had a different residency status, check the box that applies to each spouse in 2011.

Line 6: Enter the percent of disability as determined by the Veteran Administration.

Property Tax and Household Income

If you bought or sold your home or if you are a part-year resident, go to line 31 of MI-1040CR-2. Renters, go to line 42 of MI-1040CR-2.

Include all taxable and nontaxable income you and your spouse received in 2011. If your family lived in Michigan and one spouse earned wages outside Michigan, include the income earned out-of-state in your household income. (See "Who May Claim a Property Tax Credit" on page 3 and "Household Income" on page 4.)

Line 8: If you own your homestead, enter the taxable value of your homestead from your 2011 property tax statement or assessment notice. If

you do not know your taxable value, ask your local treasurer. Farmers should include the taxable value on all land that qualifies for this credit.

If you rent your homestead, you must complete Part 2 to determine the taxable value of your homestead. You will need to know the total millage rate levied by your city or township. If you do not know the rate, contact your local treasurer.

Line 9: Read "Property Taxes That Can Be Claimed for Credit" on page 4 before you complete this line.

Line 10: Divide your taxable value allowance by the taxable value of your home to determine your percentage of tax relief (can not exceed 100%). See example on page 10.

Line 12: Enter all compensation received as an employee. Include strike pay, supplemental unemployment benefits (SUB pay), sick pay, or long-term disability benefits, including income protection insurance and any other amounts reported to you on Form W-2.

Line 14: Enter the total of the amounts from your U.S. *Schedule C* (business income or loss), U.S. Form 4797 (other gain or loss), and U.S. *Schedule E* (rents, royalties, partnerships, S corporations, estates, and trusts). Include amounts from sources outside Michigan. **Attach these schedules to your claim.**

Line 15: Enter all annuity, retirement pension, and IRA benefits and the name of the payer. This should be the taxable amount shown on your U.S. Form 1099-R. If no taxable amount is shown on your U.S. Form 1099-R, use the amount required to be included in AGI. Enter zero if all of your distribution is from your contributions made with income previously included in AGI. Include reimbursement payments such as an increase in a pension to pay for Medicare charges. Also include the total amount of any lump sum distribution including amounts reported on your U.S. Form 4972. Do not include recoveries of after-tax contributions or amounts rolled over into another plan (amounts rolled over into a Roth IRA must be included to the extent included in AGI).

You must include any part of a distribution from a Roth IRA that exceeds your total contributions to the Roth IRA regardless of whether this amount is included in AGI. Assume that all contributions to the Roth IRA are withdrawn first. **Note:** Losses from Roth IRAs cannot be deducted.

Line 16: Enter the amount from U.S. *Schedule F* (farm income or loss). Attach *Schedule F*.

Line 17: Enter net capital gains and losses. This is the total of short- and long-term gains, less short- and

long-term losses from your U.S. *Schedule 1040D*, line 16 (for gains) or line 21 (for losses--cannot exceed \$3,000). Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax.

Line 18: Enter alimony received and other taxable income. Describe other taxable income. This includes:

- Awards, prizes, lottery, bingo, and other gambling winnings over \$300.
- Farmland Preservation Tax Credits if not included in net farm income on line 16.
- Forgiveness of debt to the extent included in federal AGI (e.g., mortgage foreclosure).

Line 19: Enter your Social Security, Supplemental Security Income (SSI), and/or Railroad Retirement benefits. Include death benefits and amounts received for minor children or other dependent adults who live with you. Report the amount actually received. Medicare premiums reported on your Social Security or Railroad Retirement statement should be deducted.

Line 20: Enter child support and all care payments received as a foster parent. **Note:** If you received a *2011 Custodial Party End of Year Statement* (FEN-851) showing child support payments paid to the Friend of the Court, enter the child support portion here and attach a copy of the statement. Also see line 24.

Line 21: Enter all unemployment compensation received in 2011.

Line 22: Enter other nontaxable income. This includes:

- The value over \$300 in gifts of cash, merchandise, or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) from parents, relatives, or friends
- Forgiveness of debt, even if excluded from AGI (e.g., mortgage foreclosure)
- Scholarship, stipend, grant, or GI bill benefits and payments made directly to an educational institution.

For more information, see the Household Income instructions on page 4.

Line 23: Enter service-connected disability compensation and

pension benefits from the Veterans Administration and workers' compensation benefits. Veterans receiving retirement benefits should enter the benefits on line 15.

Line 24: Enter the total payments made to your household by the DHS and all other public assistance payments. Your *2011 Client Annual Statement* (DHS-1241) mailed by DHS in January 2012 will show your total DHS payments. Your statement(s) may include the following: FIP assistance, State Disability Assistance (SDA), Refugee Assistance, Repatriate Assistance, and vendor payments for shelter, heat, and utilities. **Note:** If you received a 2011 FEN-851, subtract the amount of child support payments entered on line 20 from the total DHS payments and enter the difference here.

Line 26: Enter total adjustments from your U.S. Form *1040*, line 36, or U.S. Form *1040A*, line 20. Describe the individual adjustments to income taken on the federal forms.

Moving expenses **into** or **within** Michigan can be included in Other adjustments (MI-1040CR-2, line 26) to reduce household income. Moving expenses when moving **out** of Michigan cannot be included in Other adjustments to reduce household income.

Also enter the amount of a net operating loss (NOL) deduction.

Note: A deduction for a carryback or carryforward of an NOL cannot exceed federal modified taxable income. Attach a copy of your MI-1045 (or U.S. Form *1045* if you did not file an MI-1045).

Line 27: Enter health insurance premiums, Health Maintenance Organization (HMO) premiums, or other insurance premiums paid for yourself and your family. Include the following: medical insurance premiums, dental insurance premiums, vision insurance premiums, prescription drug plan premiums, and automobile insurance premiums (medical care portion only).

Do **not** include any insurance premiums deducted on line 26, amounts paid for income protection insurance (long term disability);

long-term care insurance, or amounts paid by an employer with pre-tax payroll contributions.

Line 29: Household Income is used only to compute your credit. Taxpayers with household income over \$82,650 are **not** eligible for a credit in any category.

Credit Proration for FIP/DHS Benefit Recipients

If you received FIP assistance or other DHS benefits in 2011, prorate your credit to reflect the ratio of income from other sources to your total household income. Do not include amounts paid directly to the landowner on your behalf by a government agency. To prorate your credit, complete your MI-1040CR-2, lines 1 through 29 first, then use the information from your MI-1040CR-2 to complete the worksheet below.

FIP/DHS Benefits Worksheet

- Amount from line 24 (FIP and other DHS benefits) _____
- Amount from line 29 (Household Income) _____
- Subtract line A from line B (if amount is negative, enter zero) _____
- Divide line C by line B and enter percentage here _____
- Amount from line 11 (maximum \$1,200) _____
- Multiply line E by line D. _____

Enter here and carry amount to MI-1040CR-2, line 30 _____

Your Credit

Line 30: Enter the amount below that applies to you (maximum \$1,200).

- FIP and DHS recipients, enter amount from the worksheet above.
- Taxpayers who have household income over \$82,650 are **not** eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that your household income exceeds \$73,650. If you are filing a part-year return (for a deceased taxpayer or a part-year resident), you must annualize the household income to determine if the credit reduction applies. If the annualized income is more than \$73,650, enter annualized income on line 29 of MI-1040CR-2. If the annualized household income is

\$73,650 or less, no reduction is necessary. Then use **actual** household income attributable to Michigan on line 29. A surviving spouse filing a joint claim does **not** have to annualize the deceased spouse's income.

TABLE 1 - HOMESTEAD PROPERTY TAX CREDIT PHASE OUT

Household Income	Percentage allowed for
\$73,651 - 74,650	90%
\$74,651 - 75,650	80%
\$75,651 - 76,650	70%
\$76,651 - 77,650	60%
\$77,651 - 78,650	50%
\$78,651 - 79,650	40%
\$79,651 - 80,650	30%
\$80,651 - 81,650	20%
\$81,651 - 82,650	10%
\$82,651 - above	0%

To annualize income (project what it would have been for a full year):

Step 1: Divide 365 by the number of days the claimant lived or was a Michigan resident in 2011.

Step 2: Multiply the answer from step 1 by the claimant's household income (line 29). The result is the annualized income.

Renters (Veterans Only)

See "Rent That Can Be Claimed for Credit" on page 5.

Line 42: If you rented a Michigan homestead subject to local property taxes, enter the street number and name, city, landlord's name and address, number of months rented, rent paid per month, and total rent paid. Do this for each Michigan homestead rented during 2011 and for each time rental amounts changed. If you need more space, attach an additional sheet. Do **not** include more than 12 months' rent. Do **not**

include amounts paid directly to the landowner on your behalf by a government agency, unless payment is made with money withheld from your benefit. If you pay lot rent on your mobile home, subtract the \$3 per month property tax from the total rental amount and claim the remaining rent on line 42. See "Married During 2011," page 6.

IMPORTANT: If you rented your Michigan homestead(s) for the entire year, complete lines 42 through 46. If you rented your Michigan homestead(s) for part of the year, complete lines 42 through 53.

When You Have Finished

✍ Sign your return

Review your claim to make sure your name(s), Social Security number(s), address, and all other important information are on the claim.

If the preparer is someone other than the taxpayer, he or she must include the name and address of the firm he or she represents and preparer tax identification or federal employer identification number. Check the box to indicate if Treasury may discuss your return with your preparer.

Attachments

Assemble your claim and attachments in the following order and staple in the upper-left corner.

- *Farmland Preservation Tax Credit* (MI-1040CR-5)
- *Schedule of Taxes and Allocation to Each Agreement* (Schedule CR-5)
- *Homestead Property Tax Credit* (MI-1040CR-2)
- *Home Heating Credit* (MI-1040CR-7).

If you are also filing MI-1040, assemble your returns and attachments according to the instructions in the MI-1040 booklet.

See "Where to Mail Your Claim" on page 3. Keep a copy of this form and all supporting documents for six years.

Direct Deposit

First check with your financial institution to:

- Ensure it will accept Direct Deposit
- Obtain the correct Routing Transit Number (RTN) and Account Number
- If applicable, verify that it will allow a joint refund to be deposited into an individual account.

Direct Deposit requests associated with a foreign bank account are classified as International ACH Transactions (IAT). If your income tax refund Direct Deposit is forwarded or transferred to a bank account in a foreign country your Direct Deposit will be returned to Treasury. If this occurs, your refund will be converted to a check (warrant) and mailed to the address on your tax return. Contact your financial institution for questions regarding the status of your account.

a. Routing Transit Number. Enter the nine-digit RTN. The RTN is usually found between the symbols |: and |: on the bottom of your check (see check sample below). The first two digits must be 01 through 12 or 21 through 32.

b. Type of Account. Check the box for checking or savings.

c. Account Number. Enter your bank account number up to 17 characters (both numbers and letters). The account number is usually found immediately to the right of the RTN on the bottom of your check (see check sample below). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave unused boxes blank. Do not include the check number.

Richard and Cindy Jones
123 Main Street
Anytown, MI 49111

Date: _____ 1800

DO NOT ATTACH A CHECK OR CHECK COPY TO THIS FORM

\$ _____ Dollars

ANYTOWN BANK
Anytown, MI 49111

Routing Transit Number Account Number

|: 270000065 |: 300000915 " " 1800

Do not include check number

DECEASED TAXPAYER CHART OF EXAMPLES

(See instructions, page 6.)

A. Joint Filers with Surviving Spouse

1. Filer's First Name John	M.I. A	Last Name Brown	DECD
If a Joint Return, Spouse's First Name Jane	M.I. C	Last Name Brown	

B. Single Filer with Personal Representative

1. Filer's First Name John	M.I. A	Last Name Brown	EST OF
If a Joint Return, Spouse's First Name	M.I.	Last Name	
Home Address (No., Street, P.O. Box or Rural Route) Sam W. Jones REP 123 Main St.			

C. Single Filer with Claimant

1. Filer's First Name John	M.I. A	Last Name Brown	DECD
If a Joint Return, Spouse's First Name	M.I.	Last Name	
Home Address (No., Street, P.O. Box or Rural Route) Sam W. Jones CLAIMANT 123 Main St.			

D. Joint Filers with Personal Representative

1. Filer's First Name John	M.I. A	Last Name Brown	EST OF
If a Joint Return, Spouse's First Name Jane	M.I. C	Last Name Brown	EST OF
Home Address (No., Street, P.O. Box or Rural Route) Sam W. Jones REP 123 Main St.			

E. Joint Filers with Claimant

1. Filer's First Name John	M.I. A	Last Name Brown	DECD
If a Joint Return, Spouse's First Name Jane	M.I. C	Last Name Brown	DECD
Home Address (No., Street, P.O. Box or Rural Route) Sam W. Jones CLAIMANT 123 Main St.			

TABLE 2 - VETERANS AND BLIND STATUS AND TAXABLE VALUE ALLOWANCE (TVA)

<u>Filing Status</u>	<u>Percent of Disability</u>	<u>TVA</u>
A. Blind (if each spouse is blind, the TVA is \$7,000)		\$3,500
B. Veteran with service-connected disability (or his or her surviving spouse)	10 - 50%.....	3,500
	60 - 80%.....	4,000
	90 - 100%.....	4,500
C. Surviving spouse of veteran deceased in service.....		4,500
D. Active military, pensioned veteran, or his or her surviving spouse.....		3,500
E. Surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II, or World War I.....		2,500

CREDIT COMPUTATION EXAMPLES

To calculate your credit, first divide the allowance from Table 2 above by the taxable value of your homestead. The result is a percentage (not to exceed 100%). Multiply this percentage by the property taxes levied on your homestead to arrive at your credit (maximum \$1,200).

Homeowner's Example: You are a 90 percent disabled veteran, age 66, with household income of \$20,000. Your home has a taxable value of \$15,000 and the property tax is \$750. As a disabled veteran your taxable value allowance (TVA) from Table 2 above is \$4,500. Compute the credit as follows:

$$\begin{aligned}
 & \$4,500 \text{ TVA (from Table 2)} / \$15,000 \\
 & 30\% \text{ refundable (0.30)} \\
 & \$750 \text{ property taxes} \times 0.30 = \$225 \text{ credit}
 \end{aligned}$$

Renter's Example: The taxable value of the rented homestead is determined by multiplying your rent by 20 percent and dividing the result by the non-homestead

millage rate. For example, you are a pensioned veteran and rent your home for \$395 per month. Your local assessor tells you the non-homestead rate for your home is 56 mills (0.056 or \$56 for every \$1,000 of taxable value). Compute the credit as follows:

$$\begin{aligned}
 & \$395 \text{ monthly rent} \times 12 = \$4,740 \text{ yearly rent} \\
 & \$4,740 \times 0.20 = \$948 \text{ taxes attributable to rent} \\
 & \$948 / 0.056 \text{ (non-homestead rate)} = \$16,929 \text{ (taxable value)} \\
 & \$3,500 \text{ TVA (from Table 2)} / \$16,929 \text{ (taxable value)} = \\
 & 20.67\% \text{ (0.2067) refundable} \\
 & \$948 \text{ property taxes} \times 0.2067 = \$196 \text{ credit}
 \end{aligned}$$

Note:

- Blind people who rent their homestead do **not** qualify for credit on MI-1040CR-2 and should file as blind and permanently disabled persons on MI-1040CR.
- Contact your local assessor for the non-homestead rate.

School District Code List (See MI-1040CR-2, line 4.)

Michigan public school districts are listed alphabetically with code number to the left of the names. When more than one district has the same name, the city or county name in parentheses helps you choose the right district. **Residents**, choose the code for the district where you lived December 31, 2011. Call your local assessor or treasurer if you do not know your school district name. **Nonresidents**, enter "10000" in the school district code box.

31020	Adams Twp.	31030	Calumet	68030	Fairview	82080	Inkster
46020	Addison	30010	Camden-Frontier	63200	Farmington	16050	Inland Lakes
46010	Adrian	74040	Capac	18020	Farwell	34010	Ionia
58020	Airport	25080	Carman-Ainsworth	03050	Fennville	34360	Ionia Twp.
79010	Akron-Fairgrove	55010	Carney-Nadeau	25100	Fenton	22010	Iron Mountain
24030	Alanson	79020	Caro	63020	Ferndale	27020	Ironwood
05010	Alba	73030	Carrollton	50090	Fitzgerald	52180	Ishpeming
13010	Albion	59020	Carson City-Crystal	82180	Flat Rock	29060	Ithaca
01010	Alcona	76070	Carsonville-Pt. Sanilac	25010	Flint	38170	Jackson
74030	Algonac	32030	Caseville	25120	Flushing	58080	Jefferson (Monroe)
03030	Allegan	79030	Cass City	40020	Forest Area	70175	Jenison
82020	Allen Park	14010	Cassopolis	41110	Forest Hills	69030	Johannesburg-Lewiston
70040	Allendale	41070	Cedar Springs	36015	Forest Park	30030	Jonesville
29010	Alma	50010	Center Line	19070	Fowler	39010	Kalamazoo
44020	Almont	05035	Central Lake	47030	Fowlerville	51045	Kaleva Norman Dickson
04010	Alpena	59125	Central Montcalm	73190	Frankenmuth	40040	Kalkaska
50040	Anchor Bay	75030	Centreville	10025	Frankfort-Elberta	25110	Kearsley
81010	Ann Arbor	15050	Charlevoix	50100	Fraser	41140	Kelloggsville
06010	Arenac Eastern	23030	Charlotte	53030	Free Soil	41145	Kenowa Hills
50050	Armada	31050	Chassell Twp.	73200	Freeland	41150	Kent City
07010	Arvon Twp.	16015	Cheboygan	62040	Fremont	41160	Kentwood
29020	Ashley	81040	Chelsea	61080	Fruitport	28090	Kingsley
13050	Athens	73110	Chesaning Union	29050	Fulton	79080	Kingston
25130	Atherton	54025	Chippewa Hills	39050	Galesburg-Augusta	07040	L'Anse
60010	Atlanta	50080	Chippewa Valley	11160	Galien Twp.	50140	L'Anse Creuse
06020	Au Gres-Sims	32040	Church	82050	Garden City	78040	Laingsburg
02010	AuTrain-Onota	18010	Clare	69020	Gaylord	57020	Lake City
63070	Avondale	63090	Clarenceville	25070	Genesee	25200	Lake Fenton
32010	Bad Axe	63190	Clarkston	82290	Gibraltar	31130	Lake Linden-Hubbell
43040	Baldwin	63270	Clawson	21025	Gladstone	63230	Lake Orion
80020	Bangor (Van Buren)	39020	Climax-Scotts	26040	Gladwin	50120	Lake Shore (Macomb)
80240	Bangor Twp.	46060	Clinton	45010	Glen Lake	11030	Lakeshore (Berrien)
09030	Bangor Twp. (Bay)	50070	Clintondale	03440	Glenn	13090	Lakeview (Calhoun)
07020	Baraga	25150	Clio	80110	Gobles	50130	Lakeview (Macomb)
21090	Bark River-Harris	12010	Coldwater	41120	Godfrey-Lee	59090	Lakeview (Montcalm)
19100	Bath	56030	Coleman	41020	Godwin Heights	25280	Lakeville
13020	Battle Creek	32260	Colfax Twp.	25050	Goodrich	34090	Lakewood
09010	Bay City	11330	Coloma	25030	Grand Blanc	63280	Lamphere
37040	Beal City	75040	Colon	70010	Grand Haven	33020	Lansing
51020	Bear Lake	38040	Columbia	23060	Grand Ledge	44010	Lapeer
15010	Beaver Island	39030	Comstock	41010	Grand Rapids	80130	Lawrence
26010	Beaverton	41080	Comstock Park	41130	Grandville	80140	Lawton
58030	Bedford	38080	Concord	62050	Grant	45020	Leland
25240	Beecher	75050	Constantine	42030	Grant Twp.	49040	Les Cheneaux
34080	Belding	70120	Coopersville	38050	Grass Lake	33100	Leslie
05040	Bellaire	78100	Corunna	59070	Greenville	81070	Lincoln
23010	Bellevue	80040	Covert	82300	Grosse Ile Twp.	82090	Lincoln Park
25060	Bendle	20015	Crawford AuSable	82055	Grosse Pointe	25250	Linden
25230	Bentley	82230	Crestwood	39065	Gull Lake	30040	Litchfield
11010	Benton Harbor	76080	Croswell-Lexington	52040	Gwinn	82095	Livonia
10015	Benzie County Central	33040	Dansville	11670	Hagar Twp.	41170	Lowell
63050	Berkley	25140	Davison	35020	Hale	53040	Ludington
34140	Berlin Twp.	82030	Dearborn	03100	Hamilton	49110	Mackinac Island
11240	Berrien Springs	82040	Dearborn Heights	82060	Hamtramck	16070	Mackinaw City
27010	Bessemer	80050	Decatur	31010	Hancock	46090	Madison (Lenawee)
21065	Big Bay De Noc	76090	Deckerville	38100	Hanover-Horton	63140	Madison (Oakland)
62470	Big Jackson	46070	Deerfield	32060	Harbor Beach	05070	Mancelona
54010	Big Rapids	08010	Delton-Kellogg	24020	Harbor Springs	81080	Manchester
73170	Birch Run	17050	DeTour	13070	Harper Creek	51070	Manistee
63010	Birmingham	82010	Detroit	82320	Harper Woods	77010	Manistique
46040	Blissfield	19010	DeWitt	18060	Harrison	83060	Manton
63080	Bloomfield Hills	81050	Dexter	64040	Hart	23065	Maple Valley
32250	Bloomfield Twp.	31100	Dollar Bay-Tamarack City	80120	Hartford	13095	Mar Lee
80090	Bloomington	14020	Dowagiac Union	47060	Hartland	14050	Marcellus
49020	Bois Blanc Pines	44050	Dryden	33060	Haslett	67050	Marion
15020	Boyer City	58050	Dundee	08030	Hastings	76140	Marlette
15030	Boyer Falls	78030	Durand	63130	Hazel Park	52170	Marquette
63180	Brandon	74050	East China	73210	Hemlock	13110	Marshall
11210	Brandywine	50020	East Detroit	62060	Hesperia	03060	Martin
29040	Breckenridge	41090	East Grand Rapids	82070	Highland Park	74100	Marysville
22030	Breitung Twp.	38090	East Jackson	60020	Hillman	33130	Mason (Ingham)
73180	Bridgeport-Spaulding	15060	East Jordan	30020	Hillsdale	58090	Mason (Monroe)
11340	Bridgman	33010	East Lansing	70020	Holland	53010	Mason County Central
47010	Brighton	34340	Easton Twp.	63210	Holly	53020	Mason County Eastern
17140	Brimley	23050	Eaton Rapids	33070	Holt	80150	Mattawan
46050	Britton Deerfield	11250	Eau Claire	61120	Holton	79090	Mayville
12020	Bronson	82250	Ecorse	13080	Homer	57030	McBain
76060	Brown City	14030	Edwardsburg	03070	Hopkins	82045	Melvindale-North Allen Park
11310	Buchanan	05060	Elk Rapids	72020	Houghton Lake	74120	Memphis
28035	Buckley	32050	Elkton-Pigeon-Bay Port Laker	31110	Houghton-Portage Twp.	75060	Mendon
73080	Buena Vista	05065	Ellsworth	47070	Howell	55100	Menominee
56020	Bullock Creek	31070	Elm River Twp.	46080	Hudson	56050	Meridian
75020	Burr Oak	49055	Engadine	70190	Hudsonville	73230	Merrill
02020	Burt Twp.	21010	Escanaba	82340	Huron	83070	Mesick
78020	Byron	09050	Essexville-Hampton	63220	Huron Valley	38120	Michigan Center
41040	Byron Center	67020	Evart	58070	Ida		
83010	Cadillac	66045	Ewen-Trout Creek	44060	Imlay City		
41050	Caledonia	40060	Excelsior				

Review this label. If the information is correct and your filing status is the same as last year (single, married filing jointly, or married filing separately), place the label on the address block of your tax return. **If any information is incorrect, do not use this label.** Write the correct information on the return. If you use a tax preparer, take this booklet to your preparer and ask him or her to use this label. Using this label will help shorten the processing time of your return.

21135	Mid Peninsula	67055	Pine River	45050	Suttons Bay
56010	Midland	30060	Pittsford	73255	Swan Valley
81100	Milan	03010	Plainwell	25180	Swartz Creek
79100	Millington	82100	Plymouth-Canton	48040	Tahquamenon
68010	Mio-AuSable	63030	Pontiac	35030	Tawas
61060	Mona Shores	32130	Port Hope	82150	Taylor
58010	Monroe	74010	Port Huron	46140	Tecumseh
59045	Montabella	39140	Portage	13130	Tekonsha
61180	Montague	34110	Portland	08050	Thornapple Kellogg
25260	Montrose	71060	Posen	75080	Three Rivers
49070	Moran Twp.	23090	Potterville	28010	Traverse City
46100	Morenci	52100	Powell Twp.	82155	Trenton
54040	Morley Stanwood	12040	Quincy	59080	Tri County
78060	Morrice	21060	Rapid River	63150	Troy
50160	Mt. Clemens	61210	Ravenna	32170	Ubly
25040	Mt. Morris	30070	Reading	13135	Union City
37010	Mt. Pleasant	82110	Redford Union	79145	Unionville-Sebewaing
02070	Munising	67060	Reed City	50210	Utica
61010	Muskegon	79110	Reese	82430	Van Buren
61020	Muskegon Heights	61220	Reeths-Puffer	50220	Van Dyke
38130	Napoleon	52110	Republic-Michigamme	69040	Vanderbilt
52090	Negaunee	50180	Richmond	38020	Vandercook Lake
11200	New Buffalo	82120	River Rouge	79150	Vassar
50170	New Haven	11033	River Valley	32650	Verona Twp.
78070	New Lothrop	82400	Riverview	59150	Vestaburg
62070	Newaygo	63260	Rochester	39170	Vicksburg
52015	N.I.C.E. (Ishpeming)	41210	Rockford	27070	Wakefield-Marenisco
11300	Niles	71080	Rogers City	30080	Waldron
30050	North Adams-Jerome	50190	Romeo	64090	Walkerville
44090	North Branch	82130	Romulus	63290	Walled Lake
55115	North Central	72010	Roscommon	50230	Warren
22045	North Dickinson	50030	Roseville	50240	Warren Woods
32080	North Huron	63040	Royal Oak	63300	Waterford
61230	North Muskegon	17110	Rudyard	27080	Watersmeet Twp.
45040	Northport	73010	Saginaw City	11320	Watervliet
41025	Northview	73040	Saginaw Twp.	33215	Waverly
82390	Northville	81120	Saline	03040	Wayland Union
38140	Northwest	46130	Sand Creek	82160	Wayne-Westland
22025	Norway-Vulcan	76210	Sandusky	33220	Webberville
75100	Nottawa	34120	Saranac	52160	Wells Twp.
63100	Novi	03080	Saugatuck	63160	West Bloomfield
63250	Oak Park	17010	Sault Ste. Marie	65045	West Branch-Rose City
61065	Oakridge	39160	Schoolcraft	36025	West Iron County
33170	Okemos	64080	Shelby	70070	West Ottawa
23080	Olivet	37060	Shepherd	38010	Western
71050	Onaway	32610	Sigel Twp. 3 (Adams)	82240	Westwood
23490	Oneida Twp.	32620	Sigel Twp. 4 (Eccles)	25210	Westwood Heights
51060	Onokama	32630	Sigel Twp. 6 (Kipper)	62090	White Cloud
46110	Onsted	11830	Sodus Twp.	75070	White Pigeon
66050	Ontonagon	80010	South Haven	17160	Whitefish Twp.
61190	Orchard View	50200	South Lake	58110	Whiteford
35010	Oscoda	63240	South Lyon	61240	Whitehall
03020	Otsego	82140	South Redford	81140	Whitmore Lake
19120	Ovid-Elsie	63060	Southfield	35040	Whittemore-Prescott
32090	Owendale-Gagetown	82405	Southgate	33230	Williamston
78110	Owosso	41240	Sparta	81150	Willow Run
63110	Oxford	70300	Spring Lake	16100	Wolverine
34040	Palo	38150	Springport	82365	Woodhaven-Brownstown
39130	Parchment	73240	St. Charles	82170	Wyandotte
80160	Paw Paw	49010	St. Ignace	41026	Wyoming
76180	Peck	19140	St. Johns	74130	Yale
24040	Pellston	11020	St. Joseph	81020	Ypsilanti
13120	Pennfield	29100	St. Louis	70350	Zeeland
64070	Pentwater	06050	Standish-Sterling		
78080	Perry	31140	Stanton Twp.		
24070	Petoskey	55120	Stephenson		
19125	Pewamo-Westphalia	33200	Stockbridge		
17090	Pickford	75010	Sturgis		
47080	Pinckney	58100	Summerfield		
09090	Pinconning	02080	Superior Central		

**E-filing your return is
easy, fast, and secure!**



www.Mifastfile.org

Treasury Offices

Commonly used forms are available at Treasury offices listed below. Treasury office staff do not prepare tax returns.

DETROIT

Cadillac Place, Suite L-380
3060 W. Grand Blvd.

DIMONDALE *

7285 Parsons Drive
(*NOT a mailing address)

ESCANABA

State Office Building, 2nd Floor
305 Ludington Street
(open 8 - 12 only)

FLINT

State Office Building, 7th Floor
125 E. Union Street

GRAND RAPIDS

State Office Building, 2nd Floor
350 Ottawa Avenue, NW - Unit 17

STERLING HEIGHTS

41300 Dequindre Road, Suite 200

TRAVERSE CITY

701 S. Elmwood Avenue, 4th Floor
(open 8 - 12 only)