

# 2011 MICHIGAN Energy Efficient Qualified Home Improvement Credit

Issued under authority of Public Act 281 of 1967.

Print numbers like this : 0123456789 - NOT like this: Ø 1 4 7

Attach to Form MI-1040. Type or print in blue or black ink. Enter amounts in whole dollars only.

**Attachment 19**

Filer's First Name	M.I.	Last Name	▶ Filer's Social Security Number (Example: 123-45-6789) <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number (Example: 123-45-6789) <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>

1. Adjusted gross income (AGI) from your MI-1040, line 10..... AGI must be less than \$37,501 (single or married, filing separately), or less than \$75,001 (married, filing jointly) to be eligible.	1.	00
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		A. EXPENSE		B. CREDIT	
2. Insulation .....	▶ 2a.	00		2b.	00
3. Furnace .....	▶ 3a.	00		3b.	00
4. Water Heater .....	▶ 4a.	00		4b.	00
5. Windows.....	▶ 5a.	00		5b.	00
6. Refrigerator, clothes washer, and/or dishwasher.....	▶ 6a.	00		6b.	00
7. Credit. Add lines 2 through 6, column B. Enter here and carry to your MI-1040, line 29 .....	▶ 7.				00

## Eligibility Requirements

Taxpayers must meet all of the following requirements to be eligible for this credit:

- Adjusted gross income (AGI) is less than \$37,501 (single or married, filing separately), or less than \$75,001 (married, filing jointly).
- Home improvements were Energy Star rated.
- Home improvements were purchased by the taxpayer and installed in calendar year 2011.
- Home improvements were made to a taxpayer's principal residence. The credit is not available to renters, residents of a mobile home park, or for improvements made to a second home.
- Only specific items listed on lines 2 through 6 qualify for this credit.

## Line-by-Line Instructions

**Lines 2 through 6:** Energy Star rated improvements:

- Column A: Enter the purchase amount of eligible home improvement(s), including installation expenses.
- Column B: For each line in column B, enter the LESSER of
  - (a) 10 percent (0.10) of column A, OR
  - (b) \$75 (single or married, filing separately), or \$150 (married, filing jointly).

Treasury may request invoices or receipts to verify purchases and/or Energy Star certification.