Home Heating Credit Claim (MI-1040CR-7) – ADJUSTMENT or DENIAL

HOME HEATING CREDIT CHECKLIST

Prior to sending additional information for review, verify the following information:

✓ Was part of your income omitted from Total Household Resources?

- Yes, recalculate your home heating credit using the correct amount of income. If you still disagree with the adjustments made, respond by mail to the address below. Submit an explanation, documentation to verify your income, a copy of the property tax statements and/or lease agreements, and a daytime phone number. Include a copy of the adjustment/denial notice with your response.
- No, continue to next question.

It is important to list ALL sources of income, which includes all taxable and nontaxable income. Please see the chart below to determine if some of your income was omitted on the original return and what information is needed to send for documenting all sources of income.

Income includes but is not limited to the following:

Income Type	Supporting Documentation
Wages, salaries, tips, etc.	W-2(s) and/or 1099(s)
Business Income (from Federal Schedule C, C-EZ, E or F)	Business records used to prepare your return and/or 1099 payment document
Interest and/or dividends	1099-INT, 1099-DIV, etc…
Capital gains	U.S. Schedule D
Social Security, Supplemental Security Income(SSI) and/or Retirement, Survivors, and Disability Insurance (RSDI) payments	Statement from the Social Security Administration indicating amounts for yourself, your spouse and any claimed dependents.
Pension benefits (including nontaxable pensions)	1099-R
Railroad retirement benefits	1099-R
Veteran's benefits	Letter from the regional Veteran's affairs office
Worker's compensation	1099-R and/or W-2
Child Support	Statement showing amount of support received for the year
Foster Care payments	W-2, 1099, or other statement from MDHHS
Adoption subsidy payments	Annual statement
Cancellation of Debt Income (CODI)	1099-A and/or 1099-C
Nontaxable gain from sale of primary residence	See IRS Publication 523
Student grants/scholarships	1098-T
FIP/MDHHS payments (Do not include food assistance)	Annual statement
Rent/Bills paid on your behalf	Statement from each person who gave assistance; include the total dollar amount given for the year, name, signature, date & contact information
Gifts of cash over $300	Statement from each person who gave assistance; include the total dollar amount given for the year, name, signature, date & contact information
Personal Loans – Including loans from relatives and/or friends	Signed statement showing the original amount of the loan and the terms of repayment.
Inheritance or proceeds of life insurance policy from **decedent other than spouse**	Statement showing amount received for the year
Inheritance or proceeds of life insurance policy from **deceased spouse***	Statement showing amount received for the year
Food Assistance*	Statement showing amount of assistance received for the year
Credit cards and/or savings account*	Statements from financial institution(s) indicating dates and amounts of disbursements received for the year. Statements should be from the beginning, middle and end of the year.
Student Loans*	Statement from financial institution/lender indicating dates and amounts of disbursements.

*Note: This is not included as income, but can be used to show how living expenses were covered.

Prior to sending additional information for review, verify the following information:

✓ Did you file after the deadline of September 30th?

- Yes, you do not qualify for a current year home heating credit. Stop here.
- No, continue to next question.

✓ Were social security number(s) for eligible dependent(s) incorrect or missing?

- Yes, respond by mail to the address below. Submit an explanation, copies of social security cards for all eligible dependents, a copy of the property tax statements and/or lease agreements, and a daytime phone number. Include a copy of the adjustment/denial notice with your response.
- No, continue to next question.

✓ Were eligible dependent age(s) incorrect or missing (if child is less than one year old, enter 1 for age)?

- Yes, submit an explanation, a copy of a birth certificate or a driver's license to verify age(s) of eligible dependent(s), a copy of the property tax statements and/or lease agreements, and a daytime phone number. Include a copy of the adjustment/denial notice with your response.
- No, continue to next question.

✓ Were incorrect Social Security number(s) used?

- Yes, submit an explanation, copies of social security cards, a copy of the property tax statements and/or lease agreements, and a daytime phone number. Include a copy of the adjustment/denial notice with your response.
- No, continue to next question.

✓ Were the heating costs included in your rent and you failed to mark box 7?

- Yes, send your energy draft, along with an explanation and a copy of property tax statements and/or lease agreement, to:

  Michigan Department of Treasury
  P.O. Box 30757
  Lansing, MI 48909

- No, continue to next question.

✓ Were incorrect heat costs used?

- Yes, submit an explanation, a statement from your heating provider to verify total heat costs, a copy of the property tax statements and/or lease agreements, and a daytime phone number. Include a copy of the adjustment/denial notice with your response.
- No, see below.

If you still disagree, respond by mail to the address below. Submit an explanation, documentation to support additional adjustments, a copy of the property tax statements and/or lease agreements, and a daytime phone number. Include a copy of the adjustment/denial notice with your response.

Michigan Department of Treasury
P.O. Box 30058
Lansing, MI 48909

Please be advised that this review may take up to six months to complete.

For the status of correspondence, visit Check My Income Tax Info. Select 'Check Status of My Letter(s) Sent To Treasury' option and follow the directions.