

2021 MICHIGAN

MI-1040CR-2

Homestead Property Tax Credit Claim for Veterans and Blind People

- ⚡ 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-filed returns are usually processed within 14 business days. Allow 14 days before checking the status of your e-filed return.
- ⚡ Visit 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. **In the past three years, nearly \$337 million has been returned to rightful owners.** To check if Treasury is holding funds for you or your family visit www.michigan.gov/unclaimedproperty.

FILING DUE DATE: APRIL 18, 2022

WWW.MICHIGAN.GOV/TAXES

This booklet is intended as a guide to help complete your return. It does not take the place of the law.

Tax Information and Assistance

Tax Assistance

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

Internet Options

www.michigan.gov/incometax

Find the following information on this website:

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

Select “eServices Individual Income Tax” where you can:

- Select “Guest Services” to:
 - Check the status of your return
 - Check estimated payments you made during the year
- Select “Account Services” to:
 - Change your address
 - Access letters sent by Treasury
 - Check responses to letters you have sent to Treasury
 - Submit specific account requests
 - You have the option to ask a question by choosing “Create a service request”
 - You must provide a valid email address to submit a question.

Telephone Options

517-636-4486

Automated Information Service

With Treasury’s automated phone system, you can:

- Request the status of your refund
- Check the status of letters you have sent to Treasury
- 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 4:30 p.m., Monday through Friday.

Assistance is available using TTY through the Michigan Relay Service by calling 711.

Additional Help

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 state 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 for 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.

MDHHS/FIP Benefits Worksheet

If you received Family Independence Program (FIP) assistance or other Michigan Department of Health and Human Services (MDHHS) benefits in 2021, you will need to complete the FIP/MDHHS Benefits Worksheet on page 8. Carry the amount from your Worksheet to line 33 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:

- Illegible writing
- Transposing numbers in the SSN
- 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 resources from all sources, both taxable and nontaxable, on the property tax credit claim
- Leaving FIP blank (line 26), entering the wrong amount of FIP assistance, or entering the total household resources 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 three-page form, all pages must be filed).

Where to Mail Your Claim

Mail your claim to:



Michigan Department of Treasury
Lansing, MI 48956

Do not mail your 2021 claim in the same envelope with a claim for any other tax year or the processing of your 2021 claim will be delayed. Mail your 2021 claim in a separate envelope. **Do not staple** claims together.

Identity Theft

Tax-related identity theft occurs when someone uses your Social Security number to file a tax return claiming a fraudulent refund. Refer to the “Identity Theft” section on page 4 of the MI-1040 booklet or visit www.michigan.gov/identitytheft for more information.

General Information About the Homestead Property Tax Credit

NOTE: 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.** Farmers should calculate the credit using the MI-1040CR. For assistance, see “Which Credit Do I Claim” Worksheet below.

WHICH CREDIT DO I CLAIM?

1. Enter amount from MI-1040CR, line 44 _____
2. Enter amount from MI-1040CR-2, line 33 _____
3. Enter the larger of line 1 or line 2 here. File the form that gives you the larger credit _____

The request for your Social Security number 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 credit and property tax credit claims filed and to deter fraudulent filings.

Who May Claim a Property Tax Credit

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

- Your homestead is located in Michigan
- You were a Michigan resident at least six months of 2021
- You own your Michigan homestead and property taxes were levied in 2021, or you paid rent under a rental contract.

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. College students and others whose permanent homes are not in Michigan are **not** Michigan residents. Domicile continues until you establish a new permanent home. Property tax credit claims may not be submitted on behalf of minor children.

Who May File the MI-1040CR-2

You may file an 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 total household resources are \$7,500 or less
- A surviving spouse of a non-disabled or non-pensioned veteran of the Korean War, World War II, or World War I whose total household resources are \$7,500 or less.

Who May Not File the MI-1040CR-2

If you are blind and rent your homestead, **claim your credit on the MI-1040CR as blind.** Find the MI-1040CR form using the Internet and Telephone Options listed on page 2.

Total Household Resource Limits

Total household resources cannot be more than \$7,500 for some military personnel. See MI-1040CR-2, line 7, 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 total household resources over \$60,600 are **not** eligible for a credit in any category. The computed credit (line 12) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that total household resources exceeds \$51,600. If filing a part-year return (for a deceased taxpayer or a part-year resident), 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 2021 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, the allowance for your filing category, and the millage rate on the rented property. The millage rate is the non-homestead millage rate 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 \$1,500.**

When to File

If you do not have to file a *2021 Michigan Individual Income Tax Return* (MI-1040), you may file your credit claim as soon as you know your total household resources and property taxes levied in 2021. If you are required to file a Michigan income tax return, your credit claim should be included with your MI-1040 and filed by April 18, 2022, to be considered timely. The deadline for claiming a refund is April 18, 2026.

Amending Your Claim

File a new claim form and check the Amended Return box at the top of page 1 of the form. **If applicable, include a copy of your property tax statement(s) and/or lease agreement.** You must file within four years of the date set for filing your original income tax return.

Delaying Payment of Your Property Taxes

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

Total Household Resources

Total household resources are the total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. They are AGI, excluding net business and farm losses, net rent and royalty losses, and any carryover of a net operating loss, plus all income exempt or excluded from AGI. **Total household resources include the following items not listed on the form:**

- Capital gains on the sale of your residence regardless if the gains are exempt from federal income tax
 - 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
 - Minister's housing allowance
 - Forgiveness of debt, even if excluded from AGI (e.g., mortgage foreclosure)
 - Reimbursement from dependent care and/or medical care spending accounts
 - Scholarships, stipends, grants, and payments, except government payments, made directly to third parties such as an educational institution or subsidized housing project
- NOTE:** COVID-related government cash grants paid directly to students in higher education institutions are included in total household resources.
- Forgiven Paycheck Protection Program loans, include the amount of the forgiven loan reduced by business expenses related to payroll, rent and utilities that were not deducted in determining AGI.

Total household resources do NOT include:

- Net operating loss deductions taken on your federal return
 - Payments received by participants in the foster grandparent or senior companion program
 - Energy assistance grants
 - Government payments made directly to a third party (e.g., payments to a doctor, GI Bill benefits, payments from a PELL grant and the 2021 MSHDA Eviction Division Program (EDP) or COVID Emergency Rental Assistance Program (CERA) to the extent not included in AGI).
- NOTE:** If payment is made from money withheld from your benefit, the payment is part of total household resources. (For example, the MDHHS 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
 - Most payments from The Step Forward Michigan program
 - Compensation for wrongful imprisonment

- Economic Impact Payments

Visit www.michigan.gov/taxtotalhouseholdresources for more information on total household resources.

Property Taxes Eligible for Credit

Ad valorem property taxes that were levied on your homestead in 2021, including administrative collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may add to your 2021 taxes the amount of property taxes billed in 2021 from a corrected or supplemental tax bill. You must **deduct** from your 2021 property taxes any refund of property taxes received in 2021 that was a result of a corrected tax bill from a previous year.

Do not include:

- Delinquent property taxes (e.g., 2020 property taxes paid in 2021)
- 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. Include a copy of U.S. Form 8829 with your Michigan return.

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 23 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 federal return. Include a copy of the U.S. *Schedule E* with your Michigan return.

Example: Your home has an upstairs apartment that is rented to a tenant for \$395 per 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

$\$4,740 \times 0.23 = \$1,090$ taxes attributable to the apartment

$\$2,150$ total taxes - $\$1,090 = \$1,060$ 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 $\$1,060$, the smaller of the two computations.

Rent Eligible for Credit

You must be under a lease or rental contract to claim rent for credit. In most cases, 23 percent of rent paid is considered property tax that can be claimed for credit. The following are exceptions:

- If you rent or lease housing 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 you paid. Enter this amount on line 46 and 10 percent of rent on line 47, and follow instructions.
- 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 23 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 23 percent of that land rent. (Do **not** take 23 percent of your total monthly payment.)
- If you are a resident of a **special housing facility** (not noted above), base your claim on rent only. Do **not** include other services. If you pay rent with other services and you are unable to determine the portion that constitutes rent only, you may determine your portion of the property taxes that can be claimed for credit based on square footage, or, divide the taxes by the number of residents for whom the home is licensed to care. This information may be obtained from your housing facility. Visit www.michigan.gov/iit for more information about claimants living in special housing facilities.

Example: You pay \$750 per 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.

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.

If You Moved in 2021

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 2021, you must prorate your taxes. Complete lines 34 through 44 to determine taxes that can be claimed for credit. Use only the taxes levied in 2021 on each Michigan homestead, then prorate those taxes based on the days of occupancy. Do **not** include taxes on out-of-state property. Do **not** include property taxes for property with a taxable value greater than \$136,600.

Part-Year Residents

If you lived in Michigan at least six months during the year, you may be entitled to a partial credit. If you are a part-year resident, you must include all income received as a Michigan resident in total household resources (line 32). Complete Part 1, page 2 to determine the taxes eligible to be claimed for credit on your Michigan homestead. See page 6 of the MI-1040 booklet.

Deceased Claimant's Credit

The estate of a taxpayer who died in 2021 (or 2022 before filing a claim) may be entitled to a credit for 2021. The surviving spouse, other authorized claimant, or personal representative can claim this credit. Use the decedent's name and Social Security number and the personal representative's address. If the taxpayer died after December 31, 2020, enter the date of death in the "Deceased Taxpayer" box on page 3.

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 decedent's name. Sign the return and write "filing as surviving spouse" in the deceased's signature line. Enter the date of death in the "Deceased Taxpayer" box on the bottom of page 3. Include the decedent's income in total household resources. See the "Deceased Taxpayer Chart of Examples", page 10, example A. If filing as a **personal representative or claimant** for the refund of a **single** deceased taxpayer, you **must include a U.S. Form 1310 or Michigan Claim for Refund Due a Deceased Taxpayer (MI-1310)**. Enter the decedent's name in the Filer's Name line and the representative's or claimant's name, title and address in the Home Address line. Write "DECD" after the decedent's name. 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 2021 tax year must prorate taxes to the date of death. Complete lines 36 through 44 to prorate the property taxes or lines 45 through 56 if the taxpayer paid rent. Annualize total household resources. (See the instructions for line 33 on page 9.) Include a copy of the tax bills or lease agreements. If filing as a **personal representative or claimant** of deceased taxpayers for a **jointly** filed return, you **must include a U.S. Form 1310 or Michigan Claim for Refund Due a Deceased Taxpayer (MI-1310)**. Enter the name(s) of the deceased person(s) in the Filer's and/or Spouse's Name lines and the representative's or claimant's name, time, and address on the Home Address line. See "Deceased Taxpayer Chart of Examples", page 10, examples D or E.

Maximum Credit Limit for Deceased Taxpayers

For most claimants, the maximum credit limit is \$1,500. But, if you are filing a credit for a taxpayer who died during 2021, the maximum credit of \$1,500 shall be reduced proportionately based on days of occupancy in the following manner. For an example see the MI-1040 booklet.

Step 1: Divide the number of days of occupancy the taxpayer was a Michigan resident in 2021 by 365 days.

Step 2: Multiply \$1,500 by the result from Step 1. The result is the maximum credit.

Married During 2021

Complete lines 34 through 44 to prorate taxes for the period of time each spouse occupied his or her home. Complete lines 45 through 56 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 2021" and the date of your marriage next to line 44. This applies only to homes located in Michigan and to couples who married during 2021.

Filing a Joint Return and Maintaining Separate Homesteads

Your claim must be based on the tax or rent paid on only one home during a 12 month period. The total household resources must be the combined income of both you and your spouse for the entire year.

Married Filing Separately and Divorced or Separated Claimants Schedule (Form 5049)

This form can be found at www.michigan.gov/taxes. Submit Form 5049 with Form MI-1040CR, MI-1040CR-2 or MI-1040CR-7 if any of the following situations apply to you:

- You filed as married filing separately, and you and your spouse maintained separate homesteads all year. Complete only Part 3 of Form 5049.
- You filed as married filing separately, and you shared a homestead with your spouse all year.
- You filed as married filing separately, and you and your spouse maintained separate homesteads at the end of the year.

Filing Separate State Returns and Maintaining Separate Homesteads

Spouses who file separate Michigan income tax returns and did not share a household during the tax year may each claim a credit. Each credit is based on the individual taxes or rent and individual total household resources for each person. This only applies to homes located in Michigan. They each must complete Form 5049 and provide an explanation in Part 3.

Married Filing Separately and Shared a Homestead

Spouses who file separate Michigan income tax returns but shared a homestead for the entire year are entitled to one property tax credit. The credit claim must be based on the total household resources of both spouses during the time the homestead was shared. A spouse claiming the credit must complete Form 5049 and include the total household resources for both spouses. A spouse filing the credit should also include the other spouse's income on the Other Nontaxable Income line of the Homestead Property Tax Credit Claim. You and your spouse may choose how you want to divide the credit. If each spouse claims a portion of the credit, include a copy of the claim showing each spouse's share of the credit to each income tax return. Enter only your portion of the credit on your MI-1040CR-2, line 33.

Separated or Divorced in 2021

Figure your credit based on the taxes you paid together before your separation plus taxes you paid individually after your separation. Complete and include Form 5049 and include a schedule showing your computation. For more

information or to help you calculate a prorated share of taxes, see *Michigan Homestead Property Tax Credits for Separated or Divorced Taxpayers* (Form 2105).

Example: Karl and Cathy separated on October 2, 2021. The annual taxes on the home they owned were \$1,860. Cathy continued to live in the home and Karl moved to an apartment on October 2 and paid \$350 per month rent for the rest of the year. Cathy earned \$20,000 and Karl earned \$25,000. They lived together for 274 days.

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

Cathy $(\$20,000/365) \times 274 = \$15,014$

Karl $(\$25,000/365) \times 274 = \$18,767$

Cathy and Karl must complete Form 5049 and list income earned during the period they lived together.

Step 2: Add both prorated total household resources 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 total household resources by the total income from Step 2 to determine the percentage attributable to each.

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

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

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.

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

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

Enter these amounts on line 39, column B, of MI-1040CR-2. Then complete lines 40 through 43.

Cathy uses lines 36 through 43, column A, to determine her share of taxes for the remaining 91 days. Karl uses lines 45 through 56 to determine his share of rent. Each completes the remaining lines of the MI-1040CR-2 according to the form instructions.

Residents of Adult Care Homes

If you are a resident of a nursing home, adult foster care home or home for the aged including assisted living facilities, file the MI-1040CR to obtain the maximum credit you are entitled to. The form and instructions for filing are in the 2021 MI-1040 booklet. To obtain the booklet, see page 2.

Single Adults Sharing a Home

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

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

Lines not listed are explained on the form.

Amended Return box: If amending your 2021 credit, check the box at the top of the form. See page 3.

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

Line 5: Filing Status. Check the box to identify your filing status. All couples who are married under the laws of the State of Michigan, or under the laws of another state, and are treated as married for federal tax purposes must claim either married filing jointly or married filing separately status on the property tax credit. If you file a joint federal return, you must file a joint property tax credit. If you filed married filing separately, you must include the total household resources of both spouses unless you maintained separate homesteads. If you filed your federal return as head of household or qualifying widow(er), you must file the property tax credit as single.

Line 6: Residency. Check the box that describes your Michigan residency for 2021. If you and your spouse had a different residency status during the year, check a box for each of you. If you checked box c, enter the dates of Michigan residency in 2021.

Line 7b: Enter the percent of disability as determined by the Veterans Administration.

Property Tax and Total Household Resources

If you bought or sold your home or if you are a part-year resident, go to Part 1, page 2 of the MI-1040CR-2. Renters: go to Part 2, page 3 of the MI-1040CR-2.

Include all taxable and nontaxable income you and your spouse received in 2021. If your family lived in Michigan and one spouse earned wages outside Michigan, include the income earned both in and out-of-state in your total household resources. (See "Who May Claim a Property Tax Credit" and "Total Household Resources" on page 3 and 4, respectively.)

Line 9: If you own your homestead, enter the taxable value of your homestead from your 2021 property tax statement or assessment notice. **If the taxable value of your homestead is greater than \$136,600, STOP; you are not eligible for the homestead property tax credit.** If you do not know your taxable value, contact your local treasurer.

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 non-homestead millage rate levied by your city or township. If you do not know the rate, contact your local assessor.

Line 10: Read "Property Taxes Eligible for Credit" on page 4 before you complete this line.

Line 11: Divide your taxable value allowance by the taxable value of your home to determine your percentage of tax relief (cannot exceed 100%). See example on page 10.

Line 13: 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: Do not include business dividend and interest income reported as a distributable share on your federal *Schedule K-1*. See line 15 instructions.

Line 15: Enter amounts to the extent included in AGI from:

- U.S. *Schedule C* (Profit or Loss from Business).
- Part II (Ordinary Gains and Losses) of the U.S. Form 4797.
- Part II (Income or Loss from Partnerships and S Corporations) and Part III (Income or Loss from Estates and Trusts) of the U.S. *Schedule E*.
- U.S. *Schedule F* (Profit or Loss from Farming).
- Include income items reported as a distributive share.

If the total is negative, enter "0." Include amounts from sources outside Michigan. Include the above federal schedules with your claim.

Line 16: Enter amounts to the extent included in AGI from:

- Part I (Income or Loss from Rental Real Estate and Royalties) of the U.S. *Schedule E*.
- Part IV (Income or Loss from Real Estate Mortgage Investment Conduits (REMIC)) of the U.S. *Schedule E* (rents, royalties).
- Part V (Net farm rental income or (loss) from Form 4835) of the U.S. *Schedule E*.

If the total is negative, enter "0." Include amounts from sources outside Michigan. Include these schedules with your claim.

Line 17: Enter all annuity, retirement, pension, and individual retirement account (IRA) benefits. 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 "0" 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 all contributions to the Roth IRA are withdrawn first. **NOTE:** Losses from Roth IRAs cannot be deducted.

Line 18: Enter net capital gains and losses. This is the total of short-term and long-term gains, less short-term and long-term losses from your U.S. *Schedule D* (losses cannot exceed \$3,000 if single or married filing jointly or \$1,500 if married filing separately). Include gains realized on the sale of your residence whether or not these gains are exempt from federal income tax.

Line 19: Enter alimony received and other taxable income. Only include alimony received if due to a divorce granted prior to 2019. Other taxable income includes: awards, prizes, lottery, bingo, and other gambling winnings over \$300; farmland preservation tax credits if not included in net farm income on line 15; and forgiveness of debt to the extent included in federal AGI (e.g., mortgage foreclosure).

Line 20: Enter all 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 for the year. Medicare premiums reported on your Social Security or Railroad Retirement statement should be deducted.

Line 21: Enter child support and all payments received as a foster parent. **NOTE:** If you received a *2021 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 include a copy of the statement. See line 26 instructions.

Line 22: Enter all unemployment compensation received in 2021.

Line 23: Enter 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. This includes the amount of financial support you received if you are claimed as a dependent on someone else's return. Do not include government payments made directly to third parties such as an educational institution or subsidized housing project.

Line 24: Enter other nontaxable income. This includes:

- Nongovernmental scholarship, stipend or grant payments paid directly to an educational institution
- 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
- Minister's housing allowance
- Forgiveness of debt to the extent not included in federal AGI (e.g., mortgage foreclosure)
- Reimbursement from dependent care and/or medical care spending accounts
- If you are married filing separately include your spouse's income unless you maintained separate homesteads. Complete and include Form 5049.

Line 25: Enter workers' compensation, service-connected disability compensation and pension benefits from the Veterans Administration. Veterans receiving retirement benefits should enter the benefits on line 17.

Line 26: Enter the total payments made to your household by MDHHS and all other public assistance payments such as state adoption subsidies. Your *2021 Client Annual Statement* (DHS-1241) mailed by MDHHS in January 2022 will show your total MDHHS payments. Your statement(s) may include the following: Family Independence Program (FIP) assistance, State Disability Assistance (SDA), Refugee Assistance, Repatriate Assistance, and vendor payments for shelter, heat, and utilities. **NOTE:** If you received a 2021 Form FEN-851 (include a copy), subtract the amount of child support payments entered on line 21 from the total MDHHS payments and enter the difference here.

Line 29: Enter total adjustments from your U.S. Form *1040, Schedule 1*. Describe adjustments to income. These adjustments reduce total household resources and include some of the following:

- Payments to IRAs, SEP, SIMPLE, or qualified plans
- Student loan interest deduction

- Moving expenses incurred by members of the Armed Forces on active duty and, due to a military order, move **into or within Michigan** because of a permanent change in station. Moving expenses when moving **out of Michigan** cannot be included in "Other Adjustments" to reduce total household resources.
- Deduction for self-employment tax
- Self-employed health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid if deductible on your U.S. Form *1040*
- Jury duty pay you gave to your employer
- Archer Medical Savings Account (MSA) deduction
- Health Savings Account (HSA) deduction
- Any other adjustments to gross income included on your 2021 U.S. Form *1040, Schedule 1*.

Line 30: Enter health insurance premiums, Health Maintenance Organization (HMO) premiums, or other insurance premiums you paid for yourself and your family. Include the following premiums:

- Medical insurance
- Dental insurance
- Vision insurance
- Prescription drug plan
- Automobile insurance (medical care portion only).

Do **not** include any insurance premiums deducted on lines 20 or 29, amounts paid for income protection insurance (long-term disability), long-term care insurance, or amounts paid by an employer with pre-tax payroll contributions. You must reduce an insurance premium by the federal premium tax credit received under the Patient Protection and Affordable Care Act. Use the 2021 U.S. Premium Tax Credit Form *8962* to calculate the net insurance premium. The annual total insurance premium (line 11(a) of U.S. Form *8962* or the sum of lines 12(a) through 23(a) of U.S. Form *8962*) less the total premium tax credit (line 24 of U.S. Form *8962*) may be claimed.

Line 32: Total Household Resources are used to determine your eligibility for the credit. Taxpayers with total household resources over \$60,600 are **not** eligible for a credit in any category.

FIP/MDHHS Benefits Worksheet

- A. Amount from line 26
(FIP and other MDHHS benefits) _____
- B. Amount from line 32
(Total Household Resources) _____
- C. Subtract line A from line B (if
amount is negative, enter zero) _____
- D. Divide line C by line B
and enter percentage here _____
- E. Amount from line 12
(maximum \$1,500) _____
- F. Multiply line E by line D.
**Enter here and carry amount
to MI-1040CR-2, line 33** _____

Credit Proration for FIP/MDHHS Benefit Recipients

If you received FIP assistance or other MDHHS benefits in 2021, prorate your credit to reflect the ratio of income from other sources to your total household resources. To prorate your credit, complete your MI-1040CR-2, lines 1 through 32 first, then use the information from your MI-1040CR-2 to complete the FIP/MDHHS Benefits Worksheet.

Your Credit

Line 33: Enter the amount below that applies to you (maximum \$1,500).

- FIP and MDHHS recipients, enter amount from line F of the FIP/MDHHS Benefits Worksheet.
- Taxpayers who have total household resources over \$60,600 are **not** eligible for a credit in any category. The computed credit (line 12) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that your total household resources exceeds \$51,600. If you are filing a part-year return (for a deceased taxpayer or a part-year resident), you must annualize the total household resources to determine if the credit reduction applies. If the annualized income is more than \$51,600, use the annualized total household resources to determine the percentage allowable in Table 1 below. If the annualized total household resources is \$51,600 or less, no reduction is necessary. Then use **actual** total household resources attributable to Michigan on line 32. 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**

Total Household Resources	Percentage Allowed
\$51,600 or less.....	100% (1.00)
\$51,601 - \$52,600.....	90% (0.90)
\$52,601 - \$53,600.....	80% (0.80)
\$53,601 - \$54,600.....	70% (0.70)
\$54,601 - \$55,600.....	60% (0.60)
\$55,601 - \$56,600.....	50% (0.50)
\$56,601 - \$57,600.....	40% (0.40)
\$57,601 - \$58,600.....	30% (0.30)
\$58,601 - \$59,600.....	20% (0.20)
\$59,601 - \$60,600.....	10% (0.10)
\$60,601 - above.....	0% (0.00)

To annualize total household resources, to 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 2021.

Step 2: Multiply the answer from step 1 by the claimant's total household resources (line 32). The result is the annualized total household resources.

Renters (Veterans Only)

See "Rent Eligible for Credit" on page 5.

Line 45: 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 2021 and for each time rental amounts changed. If you need more space, include an additional sheet. Do **not** include more than 12 months' rent. If you married in 2021, see page 6. 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 monthly rent amount. Claim the remaining balance of rent on line 45 and 46.

Line 47: Multiply total rent you paid on line 46 by 23%. If you lived in service fee housing, multiply total rent you paid on line 46 by 10%. If you are a mobile home park resident, then add the \$3 per month specific tax to the result.

Line 48: Contact your local assessor for non-homestead millage rate.

IMPORTANT: If you rented your Michigan homestead(s) for the entire year, complete lines 45 through 49. If you rented your Michigan homestead(s) for part of the year, complete lines 45 through 56.

Line 52: Multiply line 51 by 23%. If you lived in service fee housing, multiply line 51 by 10%. If you are a mobile home park resident, then add \$36 specific tax to the result.

Direct Deposit

Direct Deposit is only available on an original credit and may not be used to issue a refund on an amended credit.

Check with your financial institution to (1) make sure it will accept Direct Deposit, (2) obtain the correct Routing Transit Number (RTN) and account number, and (3) if applicable, verify that your financial institution 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 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 and mailed to the address on your tax return. Contact your financial institution for questions regarding the status of your account.

a. RTN. Enter the nine-digit RTN. The RTN is usually found between the symbols |; and |; on the bottom of your check. The first two digits must be 01 through 12 or 21 through 32.

b. Account Number. Enter your financial institution 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. Include hyphens but omit spaces and special symbols. Do **not** include the check number.

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

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 return is completed by a tax preparer he or she must include the name, address, telephone number of the firm he or she represents and preparer tax identification number or federal employer identification number. Check the box to indicate if Treasury may discuss your return with your preparer.

The Taxpayer Protection Act requires paid preparers to sign the return and provide his or her preparer tax identification number. Additional information on the Taxpayer Protection Act is available at www.michigan.gov/taxes.

A paid preparer must not engage in any fraudulent tax activity. Any concerns related to fraudulent activity of a paid preparer may be reported to the Michigan Department

of Treasury, Fraud Unit, P.O. Box 30140, Lansing, MI 48909. Any tax-related identity theft concerns, see page 4 of the MI-1040 booklet.

Attachments

Assemble your claim and attachments in the following order.

- *Farmland Preservation Tax Credit* (MI-1040CR-5)
- *Schedule of Taxes and Allocation to Each Agreement* (Schedule CR-5)

- *Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2)

- *Home Heating Credit* (MI-1040CR-7).

If you are also filing an MI-1040, assemble your returns and attachments according to the instructions in the MI-1040 booklet. See “Where to Mail Your Claim” on page 2. Keep a copy of this form and all supporting documents for six years.

DECEASED TAXPAYER CHART OF EXAMPLES

(See instructions, page 5.)

A. Joint Filers with Surviving Spouse

1. Filer's First Name JOHN	M.I. A	Last Name BROWN
If a Joint Return, Spouse's First Name JANE	M.I. C	Last Name BROWN DECD

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 (Number, Street, or P.O. Box) 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 (Number, Street, or P.O. Box) 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 (Number, Street, or P.O. Box) 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 (Number, Street, or P.O. Box) SAM W. JONES CLAIMANT 123 MAIN ST.		

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

Filing Status	Percent of	
	Disability	TVA
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 non-disabled or non-pensioned 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 \$1,500).

Homeowner's Example: You are a 90 percent disabled veteran, age 66, with total household resources 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:

$\$4,500 \text{ TVA (from Table 2)} / \$15,000$
 $30\% \text{ refundable (0.30)}$

$\$750 \text{ property taxes} \times 0.30 = \225 credit

Renter's Example: The taxable value of the rented homestead is determined by multiplying your rent by 23 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:

$\$395 \text{ monthly rent} \times 12 = \$4,740 \text{ yearly rent}$

$\$4,740 \times 0.23 = \$1,090 \text{ taxes attributable to rent}$

$\$1,090 / 0.056 \text{ (non-homestead rate)} = \$19,464 \text{ (taxable value)}$

$\$3,500 \text{ TVA (from Table 2)} / \$19,464 \text{ (taxable value)} = 17.98\% \text{ (0.1798) refundable}$

$\$1,090 \text{ property taxes} \times 0.1798 = \196 credit

NOTE:

- Blind people who rent their homestead do **not** qualify for the credit on the MI-1040CR-2 and should file as blind on the 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 the code numbers 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 on December 31, 2021. 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.	25080	Carman-Ainsworth	03050	Fennville	27020	Ironwood
46020	Addison	55010	Carney-Nadeau	25100	Fenton	52180	Ishpeming
46010	Adrian	79020	Caro	63020	Ferndale	29060	Ithaca
58020	Airport	73030	Carrollton	50090	Fitzgerald		
79010	Akron-Fairgrove	59020	Carson City-Crystal	82180	Flat Rock	38170	Jackson
24030	Alanson	76070	Carsonville-Pt. Sanilac	25010	Flint	58080	Jefferson (Monroe)
05010	Alba	32030	Caseville	25120	Flushing	70175	Jenison
13010	Albion	79030	Cass City	40020	Forest Area	69030	Johannesburg-Lewiston
01010	Alcona	14010	Cassopolis	41110	Forest Hills	30030	Jonesville
74030	Algonac	41070	Cedar Springs	36015	Forest Park	39010	Kalamazoo
03030	Allegan	50010	Center Line	19070	Fowler	51045	Kaleva Norman Dickson
82020	Allen Park	05035	Central Lake	47030	Fowlerville	40040	Kalkaska
70040	Allendale	59125	Central Montcalm	73190	Frankenmuth	25110	Kearsley
29010	Alma	75030	Centreville	10025	Frankfort-Elberta	41140	Kelloggsville
44020	Almont	15050	Charlevoix	50100	Fraser	41145	Kenowa Hills
04010	Alpena	23030	Charlotte	73200	Freeland	41150	Kent City
50040	Anchor Bay	31050	Chassell Twp.	62040	Fremont	41160	Kentwood
81010	Ann Arbor	16015	Cheboygan	61080	Fruitport	28090	Kingsley
50050	Armada	81040	Chelsea	29050	Fulton	79080	Kingston
07010	Arvon Twp.	73110	Chesaning Union			07040	L'Anse
29020	Ashley	54025	Chippewa Hills	39050	Galesburg-Augusta	50140	L'Anse Creuse
13050	Athens	50080	Chippewa Valley	82050	Garden City	78040	Laingsburg
25130	Atherton	32040	Church	69020	Gaylord	57020	Lake City
60010	Atlanta	18010	Clare	25070	Genesee	25200	Lake Fenton
06020	Au Gres-Sims	63090	Clarenceville	82290	Gibraltar	31130	Lake Linden-Hubbell
02010	AuTrain-Onota	63190	Clarkston	21025	Gladstone	63230	Lake Orion
63070	Avondale	63270	Clawson	26040	Gladwin	50120	Lake Shore (Macomb)
32010	Bad Axe	39020	Climax-Scotts	45010	Glen Lake	11030	Lakeshore (Berrien)
43040	Baldwin	46060	Clinton	03440	Glenn	13090	Lakeview (Calhoun)
80020	Bangor (Van Buren)	50070	Clintondale	80110	Gobles	50130	Lakeview (Macomb)
80240	Bangor Twp.	25150	Clontondale	41120	Godfrey-Lee	59090	Lakeview (Montcalm)
09030	Bangor Twp. (Bay)	12010	Coldwater	41020	Godwin Heights	25280	Lakeville
07020	Baraga	56030	Coleman	25050	Goodrich	34090	Lakewood
21090	Bark River-Harris	32260	Colfax Twp.	25030	Grand Blanc	63280	Lamphere
19100	Bath	11330	Coloma	70010	Grand Haven	33020	Lansing
13020	Battle Creek	75040	Colon	23060	Grand Ledge	44010	Lapeer
09010	Bay City	38040	Columbia	41010	Grand Rapids	80130	Lawrence
37040	Beal City	39030	Comstock	41130	Grandville	80140	Lawton
51020	Bear Lake	41080	Comstock Park	62050	Grant	45020	Leland
15010	Beaver Island	38080	Concord	42030	Grant Twp.	49040	Les Cheneaux
26010	Beaverton	75050	Constantine	38050	Grass Lake	33100	Leslie
58030	Bedford	70120	Coopersville	59070	Greenville	81070	Lincoln
25240	Beecher	78100	Corunna	82300	Grosse Ile Twp.	82090	Lincoln Park
34080	Belding	80040	Covert	82055	Grosse Pointe	25250	Linden
05040	Bellaire	20015	Crawford AuSable	39065	Gull Lake	30040	Litchfield
23010	Bellevue	82230	Crestwood	52040	Gwinn	82095	Livonia
25060	Bendle	76080	Croswell-Lexington	11670	Hagar Twp.	41170	Lowell
25230	Bentley	33040	Dansville	35020	Hale	53040	Ludington
11010	Benton Harbor	25140	Davison	03100	Hamilton		
10015	Benzie County Central	82030	Dearborn	82060	Hamtramck	49110	Mackinac Island
63050	Berkley	82040	Dearborn Heights	31010	Hancock	16070	Mackinaw City
34140	Berlin Twp.	80050	Decatur	38100	Hanover-Horton	46090	Madison (Lenawee)
11240	Berrien Springs	76090	Deckerville	32060	Harbor Beach	63140	Madison (Oakland)
27010	Bessemer	08010	Delton-Kellogg	24020	Harbor Springs	05070	Mancelona
21065	Big Bay De Noc	17050	DeTour	13070	Harper Creek	81080	Manchester
62470	Big Jackson	82010	Detroit	82320	Harper Woods	51070	Manistee
54010	Big Rapids	19010	DeWitt	18060	Harrison	77010	Manistiquie
73170	Birch Run	81050	Dexter	64040	Hart	83060	Manton
63010	Birmingham	31100	Dollar Bay-Tamarack City	80120	Hartford	23065	Maple Valley
46040	Blissfield	14020	Dowagiac Union	47060	Hartland	13095	Mar Lee
63080	Bloomfield Hills	44050	Dryden	33060	Haslett	14050	Marcellus
80090	Bloomington	58050	Dundee	08030	Hastings	67050	Marion
49020	Bois Blanc Pines	78030	Durand	63130	Hazel Park	76140	Marlette
15020	Boyer City	74050	East China	73210	Hemlock	52170	Marquette
15030	Boyer Falls	41090	East Grand Rapids	62060	Hesperia	13110	Marshall
63180	Brandon	38090	East Jackson	82070	Highland Park	03060	Martin
11210	Brandywine	15060	East Jordan	60020	Hillman	74100	Marysville
29040	Breckenridge	33010	East Lansing	30020	Hillsdale	33130	Mason (Ingham)
22030	Breitung Twp.	33010	East Lansing	70020	Holland	58090	Mason (Monroe)
73180	Bridgeport-Spaulling	34340	East Twp.	63210	Holly	53010	Mason County Central
11340	Bridgman	50020	Eastpointe Community	33070	Holt	53020	Mason County Eastern
47010	Brighton	23050	Eaton Rapids	61120	Holton	80150	Mattawan
17140	Brimley	11250	Eau Claire	13080	Homer	79090	Mayville
46050	Britton Deerfield	82250	Ecorse	03070	Hopkins	57030	McBain
12020	Bronson	14030	Edwardsburg	72020	Houghton Lake	82045	Melvindale-North Allen Park
76060	Brown City	05060	Elk Rapids	31110	Houghton-Portage Twp.	74120	Memphis
11310	Buchanan	32050	Elkton-Pigeon-BayPort Laker	47070	Howell	75060	Mendon
28035	Buckley	05065	Ellsworth	46080	Hudson	55100	Menominee
56020	Bullock Creek	31070	Elm River Twp.	70190	Hudsonville	56050	Meridian
75020	Burr Oak	49055	Engadine	82340	Huron	73230	Merrill
02020	Burt Twp.	21010	Escanaba	63220	Huron Valley	83070	Mesick
78020	Byron	09050	Essexville-Hampton	58070	Ida	38120	Michigan Center
41040	Byron Center	67020	Ewart	44060	Imlay City	21135	Mid Peninsula
83010	Cadillac	66045	Ewen-Trout Creek	82080	Inkster	56010	Midland
41050	Caledonia	40060	Excelsior	16050	Inland Lakes	81100	Milan
31030	Calumet	68030	Fairview	34010	Ionia	79100	Millington
30010	Camden-Frontier	63200	Farmington	34360	Ionia Twp.	68010	Mio-AuSable
74040	Capac	18020	Farwell	22010	Iron Mountain	61060	Mona Shores
						58010	Monroe

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

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