

2013 MICHIGAN MI-1040CR-2

HOMESTEAD PROPERTY TAX CREDIT CLAIM FOR VETERANS AND BLIND PEOPLE

WWW.MIFASTFILE.ORG

- ✎ 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. 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.



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.

WWW.MICHIGAN.GOV/TAXES

FILING DUE DATE: APRIL 15, 2014

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 (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 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 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
- 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 4:45 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.

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 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.

DHS/FIP Benefits Worksheet

If you received Family Independence Program (FIP) assistance or other Department of Human Services (DHS) benefits in 2013, you will need to complete the FIP/DHS Benefits Worksheet on page 8. Carry the amount from your Worksheet to line 33 on your MI-1040CR-2.

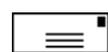
Completing Your Forms

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 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 resources from all sources, both taxable and nontaxable, on the property tax credit claim.
- Leaving the 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 2013 claim in the same envelope with a claim for any other tax year or the processing of your 2013 claim will be delayed. Mail your 2013 claim in a separate envelope. **Do not staple** claims together.

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 with a taxable value greater than \$135,000 should calculate the credit using the MI-1040CR.

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 the following apply:

- Your homestead is located in Michigan.
- You were a Michigan resident at least six months of 2013.
- 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. 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 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 is \$7,500 or less.
- A surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II, or World War I whose total household resources is \$7,500 or less.

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.

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 \$50,000 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 \$41,000. 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 2013 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 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 2013 *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 2013. 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 15, 2014, to be considered timely. The deadline for claiming a refund is April 17, 2018.

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.

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:**

- Scholarship, stipend, grant, or GI bill benefits and payments made directly to an educational institution
- Capital gains on sales of your residence regardless of them being 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
- Payments made on your behalf, except government payments, made directly to an educational institution or subsidized housing project.

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 to a third party (e.g., a doctor).
NOTE: If payment is made from money withheld from your benefit, the payment is part of total household resources. (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
- Most payments from The Step Forward Michigan program

For more information on total household resources, visit www.michigan.gov/taxtotalhouseholdresources

Property Taxes That Can Be Claimed for Credit

Ad valorem property taxes levied on your homestead in 2013, including collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may add to your 2013 taxes the amount of property taxes billed in 2013 from a corrected or supplemental tax bill. You must **deduct** from your 2013 property taxes any refund of property taxes received in 2013 that was a result of a corrected tax bill from a previous year.

Do not include:

- Delinquent property taxes (e.g., 2012 property taxes paid in 2013)
- 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. Attach a copy of U.S. Form 8829 to 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 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. 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 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
 $\$2,150$ total 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.

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. Use the amount the landlord gives you and enter rent paid on line 46 and 10 percent of rent on line 47, and follow instructions. **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 determine your portion of the tax that can be claimed 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 2013

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 2013, 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 2013 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 \$135,000.

Married During 2013

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 2013” and the date of your marriage next to line 44. This applies only to homes located in Michigan and to couples who married during 2013.

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.

Residents of Nursing Homes and Other Adult Care Homes

If you are a resident of a nursing home, adult foster care home, or 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 2013 MI-1040 booklet. To obtain the booklet, see page 2.

Deceased Claimant’s Credit

The estate of a taxpayer who died in 2013 (or 2014 before filing a claim) may be entitled to a credit for 2013. The surviving spouse, other authorized claimant, or personal representative can claim this credit. Use the decedent’s Social Security number and the personal representative’s address. If the taxpayer died after December 31, 2012, enter the date of death in the “Deceased Taxpayers” box on page 3 of the MI-1040CR-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 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 Taxpayers” box on the bottom of page 2 of the MI-1040CR-2. 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 attach 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 2013 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.) Attach 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 attach a U.S. Form 1310 or MI-1310. Enter the names of the deceased persons in the Filer’s and 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.

Filing a Joint Return and Maintaining Separate Homesteads

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

Worksheet for Married, Filing Separately and Divorced or Separated Claimants (Form 5049)

Submit Form 5049 with Form MI-1040CR, MI-1040CR-2 or MI-1040CR-7 if any of the following situations apply to you:

- You and your spouse are married filing separately and maintained separate homesteads all year
- You and your spouse are married filing separately and shared a homestead all year
- You and your spouse married during 2013, are married filing separately and maintained separate homesteads for part of the year
- You and your spouse separated or divorced in 2013 and maintained separate homesteads for part 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, attach 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 44.

Separated or Divorced in 2013

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. For

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

Example: Karl and Cathy separated on October 2, 2013. 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 income by 365 days, then multiply that figure by 274.

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

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

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

$$\$15,027 + \$18,767 = \$33,781$$

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 A, of MI-1040CR-2. Then complete lines 40 through 43.

Cathy uses lines 36 through 43, column B, to determine her share of taxes for the remaining 91 days. Karl uses lines 45 through 55 to determine his share of rent. Each completes the remaining lines of the MI-1040CR-2 according to the form instructions.

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 total household resources 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 5: Filing Status. Check the box to identify your filing status. If you file a joint federal return, you must file a joint property tax credit. Married couples who file married filing separate must include the total household resources of both spouses unless you filed separate federal returns and 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.

Same-Sex Couples Filing a Joint Federal Return. Same-sex couples who file a joint federal income tax return must continue to file separate income tax returns for Michigan with each individual using the single filing status. Michigan has defined marriage in the Michigan Constitution as a union of one man and one woman.

Each individual who has income attributable to Michigan and who has filed a joint return with the IRS as a same-sex couple should separately report adjusted gross income (AGI) for Michigan income tax as a single filer. Each individual should recalculate their federal adjusted gross income as if they had filed a single federal return, and be aware that filing as single may affect the filer's eligibility for Michigan tax credits as well. Additional information can be found on Treasury's Web site.

Line 6: Residency. Check the box that describes your Michigan residency for 2013. 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 2013.

Line 7b: Enter the percent of disability as determined by the Veteran 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 MI-1040CR-2. Renters: go to Part 3, page 2 of MI-1040CR-2.

Include all taxable and nontaxable income you and your spouse received in 2013. 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.)

Line 9: If you own your homestead, enter the taxable value of your homestead from your 2013 property tax statement or assessment notice. **If the taxable value of your homestead is greater than \$135,000, 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 millage rate levied by your city or township. If you do not know the rate, contact your local treasurer.

Line 10: Read "Property Taxes That Can Be Claimed 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 Form K-1. See line 15 instructions.

Line 15: Add the amounts 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. Attach the above federal schedules to your claim.

Line 16: Add the amounts from:

- Part 1 (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).

If the total is negative, enter "0." Include amounts from sources outside Michigan. Attach these schedules to 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 on 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 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. 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; and forgiveness of debt to the extent included in federal AGI (e.g., mortgage foreclosure).

Line 20: 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 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 *2013 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. See line 26 instructions.

Line 22: Enter all unemployment compensation received in 2013.

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. 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:

- Scholarship, stipend, grant, or GI bill benefits and payments made directly to an educational institution
- Compensation for damages to character or for personal injury or sickness
- Adoption subsidies
- 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 attach 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 DHS and all other public assistance payments. Your *2013 Client Annual Statement* (DHS-1241) mailed by DHS in January 2014 will show your total DHS 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 2013 Form FEN-851 (attach a copy), subtract the amount of child support payments entered on line 21 from the total DHS payments and enter the difference here.

Line 29: Enter total adjustments from your U.S. Form *1040* or U.S. Form *1040A*. 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 **into** or **within** Michigan can be included in Other adjustments to reduce total household resources. 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
- Jury duty pay you gave to your employer
- Archer Medical Savings Account (MSA) deduction
- Any other adjustments to gross income included on your 2013 U.S. Form *1040*
- Health Savings Account (HSA) deduction.

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
- Dental
- Vision
- Prescription
- Automobile

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.

Line 32: Total Household Resources is used only to compute your credit. Taxpayers with total household resources over \$50,000 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 2013, 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/DHS Benefits Worksheet.

| FIP/DHS Benefits Worksheet | |
|----------------------------|--|
| A. | Amount from line 26 (FIP and other DHS 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 \$1,200) |
| | Multiply line E by line D. |
| F. | Enter here and carry amount to MI-1040CR-2, line 33 |

Your Credit

Line 33: Enter the amount below that applies to you (maximum \$1,200).

- FIP and DHS recipients, enter amount from the worksheet on page 8.
- Taxpayers who have total household resources over \$50,000 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 \$41,000. 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 \$41,000, enter annualized income on line 32 of MI-1040CR-2. If the annualized total household resources is \$41,000 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 |
|---------------------------|--------------------|
| \$41,000 or less | 100% (1.00) |
| \$41,001 - \$42,000 | 90% (0.90) |
| \$42,001 - \$43,000 | 80% (0.80) |
| \$43,001 - \$44,000 | 70% (0.70) |
| \$44,001 - \$45,000 | 60% (0.60) |
| \$45,001 - \$46,000 | 50% (0.50) |
| \$46,001 - \$47,000 | 40% (0.40) |
| \$47,001 - \$48,000 | 30% (0.30) |
| \$48,001 - \$49,000 | 20% (0.20) |
| \$49,001 - \$50,000 | 10% (0.10) |
| \$50,001 - above | 0% (0.00) |

To annualize total household resources (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 2013.

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 That Can Be Claimed for Credit" on page 4.

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 2013 and for each time rental amounts changed. If you need more space, attach an additional sheet. Do **not** include more than 12 months' rent. If you married in 2013, see page 5. 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 45.

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.

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 Claim for Veterans and Blind People* (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 2. Keep a copy of this form and all supporting documents for six years.

Direct Deposit

First 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 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. 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.

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 | 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 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:

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

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, 2013. 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. | 83010 | Cadillac | 67020 | Ewart | 63220 | Huron Valley |
| 46020 | Addison | 41050 | Caledonia | 66045 | Ewen-Trout Creek | 58070 | Ida |
| 46010 | Adrian | 31030 | Calumet | 40060 | Excelsior | 44060 | Imlay City |
| 58020 | Airport | 30010 | Camden-Frontier | 68030 | Fairview | 82080 | Inkster |
| 79010 | Akron-Fairgrove | 74040 | Capac | 63200 | Farmington | 16050 | Inland Lakes |
| 24030 | Alanson | 25080 | Carman-Ainsworth | 18020 | Farwell | 34010 | Ionia |
| 05010 | Alba | 55010 | Carney-Nadeau | 03050 | Fennville | 34360 | Ionia Twp. |
| 13010 | Albion | 79020 | Caro | 25100 | Fenton | 22010 | Iron Mountain |
| 01010 | Alcona | 73030 | Carrollton | 63020 | Ferndale | 27020 | Ironwood |
| 74030 | Algonac | 59020 | Carson City-Crystal | 50090 | Fitzgerald | 52180 | Ishpeming |
| 03030 | Allegan | 76070 | Carsonville-Pt. Sanilac | 82180 | Flat Rock | 29060 | Ithaca |
| 82020 | Allen Park | 32030 | Caseville | 25010 | Flint | 38170 | Jackson |
| 70040 | Allendale | 79030 | Cass City | 25120 | Flushing | 58080 | Jefferson (Monroe) |
| 29010 | Alma | 14010 | Cassopolis | 40020 | Forest Area | 70175 | Jenison |
| 44020 | Almont | 41070 | Cedar Springs | 41110 | Forest Hills | 69030 | Johannesburg-Lewiston |
| 04010 | Alpena | 50010 | Center Line | 36015 | Forest Park | 30030 | Jonesville |
| 50040 | Anchor Bay | 05035 | Central Lake | 19070 | Fowler | | |
| 81010 | Ann Arbor | 59125 | Central Montcalm | 47030 | Fowlerville | 39010 | Kalamazoo |
| 06010 | Arenac Eastern | 75030 | Centreville | 73190 | Frankenmuth | 51045 | Kaleva Norman Dickson |
| 50050 | Armada | 15050 | Charlevoix | 10025 | Frankfort-Elberta | 40040 | Kalkaska |
| 07010 | Arvon Twp. | 23030 | Charlotte | 50100 | Fraser | 25110 | Kearsley |
| 29020 | Ashley | 31050 | Chassell Twp. | 53030 | Free Soil | 41140 | Kelloggsville |
| 13050 | Athens | 16015 | Cheboygan | 73200 | Freeland | 41145 | Kenowa Hills |
| 25130 | Atherton | 81040 | Chelsea | 62040 | Fremont | 41150 | Kent City |
| 60010 | Atlanta | 73110 | Chesaning Union | 61080 | Fruitport | 41160 | Kentwood |
| 06020 | Au Gres-Sims | 54025 | Chippewa Hills | 29050 | Fulton | 28090 | Kingsley |
| 02010 | AuTrain-Onota | 50080 | Chippewa Valley | | | 79080 | Kingston |
| 63070 | Avondale | 32040 | Church | 39050 | Galesburg-Augusta | | |
| 32010 | Bad Axe | 18010 | Clare | 11160 | Galien Twp. | 07040 | L'Anse |
| 43040 | Baldwin | 63090 | Clarenceville | 82050 | Garden City | 50140 | L'Anse Creuse |
| 80020 | Bangor (Van Buren) | 63190 | Clarkston | 69020 | Gaylord | 78040 | Laingsburg |
| 80240 | Bangor Twp. | 63270 | Clawson | 25070 | Genesee | 57020 | Lake City |
| 09030 | Bangor Twp. (Bay) | 39020 | Climax-Scotts | 82290 | Gibraltar | 25200 | Lake Fenton |
| 07020 | Baraga | 46060 | Clinton | 21025 | Gladstone | 31130 | Lake Linden-Hubbell |
| 21090 | Bark River-Harris | 50070 | Clintondale | 26040 | Gladwin | 63230 | Lake Orion |
| 19100 | Bath | 25150 | Clio | 45010 | Glen Lake | 50120 | Lake Shore (Macomb) |
| 13020 | Battle Creek | 12010 | Coldwater | 03440 | Glenn | 11030 | Lakeshore (Berrien) |
| 09010 | Bay City | 56030 | Coleman | 80110 | Gobles | 13090 | Lakeview (Calhoun) |
| 37040 | Beal City | 32260 | Colfax Twp. | 41120 | Godfrey-Lee | 50130 | Lakeview (Macomb) |
| 51020 | Bear Lake | 11330 | Coloma | 41020 | Godwin Heights | 59090 | Lakeview (Montcalm) |
| 15010 | Beaver Island | 75040 | Colon | 25050 | Goodrich | 25280 | Lakeville |
| 26010 | Beaverton | 38040 | Columbia | 25030 | Grand Blanc | 34090 | Lakewood |
| 58030 | Bedford | 39030 | Comstock | 70010 | Grand Haven | 63280 | Lamphere |
| 25240 | Beecher | 41080 | Comstock Park | 23060 | Grand Ledge | 33020 | Lansing |
| 34080 | Belding | 38080 | Concord | 41010 | Grand Rapids | 44010 | Lapeer |
| 05040 | Bellaire | 75050 | Constantine | 41130 | Grandville | 80130 | Lawrence |
| 23010 | Bellevue | 70120 | Coopersville | 62050 | Grant | 80140 | Lawton |
| 25060 | Bendle | 78100 | Corunna | 42030 | Grant Twp. | 45020 | Leland |
| 25230 | Bentley | 80040 | Covert | 38050 | Grass Lake | 49040 | Les Cheneaux |
| 11010 | Benton Harbor | 20015 | Crawford AuSable | 59070 | Greenville | 33100 | Leslie |
| 10015 | Benzie County Central | 82230 | Crestwood | 82300 | Grosse Ile Twp. | 81070 | Lincoln |
| 63050 | Berkley | 76080 | Croswell-Lexington | 82055 | Grosse Pointe | 82090 | Lincoln Park |
| 34140 | Berlin Twp. | 33040 | Dansville | 39065 | Gull Lake | 25250 | Linden |
| 11240 | Berrien Springs | 25140 | Davison | 52040 | Gwinn | 30040 | Litchfield |
| 27010 | Bessemer | 82030 | Dearborn | 11670 | Hagar Twp. | 82095 | Livonia |
| 21065 | Big Bay De Noc | 82040 | Dearborn Heights | 35020 | Hale | 41170 | Lowell |
| 62470 | Big Jackson | 80050 | Decatur | 03100 | Hamilton | 53040 | Ludington |
| 54010 | Big Rapids | 76090 | Deckerville | 82060 | Hamtramck | 49110 | Mackinac Island |
| 73170 | Birch Run | 46070 | Deerfield | 31010 | Hancock | 16070 | Mackinaw City |
| 63010 | Birmingham | 08010 | Delton-Kellogg | 38100 | Hanover-Horton | 46090 | Madison (Lenawee) |
| 46040 | Blissfield | 17050 | DeTour | 32060 | Harbor Beach | 63140 | Madison (Oakland) |
| 63080 | Bloomfield Hills | 82010 | Detroit | 24020 | Harbor Springs | 05070 | Mancelona |
| 32250 | Bloomfield Twp. | 19010 | DeWitt | 13070 | Harper Creek | 81080 | Manchester |
| 80090 | Bloomingdale | 81050 | Dexter | 82320 | Harper Woods | 51070 | Manistee |
| 49020 | Bois Blanc Pines | 31100 | Dollar Bay-Tamarack City | 18060 | Harrison | 77010 | Manistique |
| 15020 | Boyne City | 14020 | Dowagiac Union | 64040 | Hart | 83060 | Manton |
| 15030 | Boyne Falls | 44050 | Dryden | 80120 | Hartford | 23065 | Maple Valley |
| 63180 | Brandon | 58050 | Dundee | 47060 | Hartland | 13095 | Mar Lee |
| 11210 | Brandywine | 78030 | Durand | 33060 | Haslett | 14050 | Marcellus |
| 29040 | Breckenridge | | | 08030 | Hastings | 67050 | Marion |
| 22030 | Breitung Twp. | 74050 | East China | 63130 | Hazel Park | 76140 | Marlette |
| 73180 | Bridgeport-Spaulding | 50020 | East Detroit | 73210 | Hemlock | 52170 | Marquette |
| 11340 | Bridgman | 41090 | East Grand Rapids | 62060 | Hesperia | 13110 | Marshall |
| 47010 | Brighton | 38090 | East Jackson | 82070 | Highland Park | 03060 | Martin |
| 17140 | Brimley | 15060 | East Jordan | 60020 | Hillman | 74100 | Marysville |
| 46050 | Britton Deerfield | 33010 | East Lansing | 30020 | Hillsdale | 33130 | Mason (Ingham) |
| 12020 | Bronson | 34340 | Easton Twp. | 70020 | Holland | 58090 | Mason (Monroe) |
| 76060 | Brown City | 23050 | Eaton Rapids | 63210 | Holly | 53010 | Mason County Central |
| 11310 | Buchanan | 11250 | Eau Claire | 33070 | Holt | 53020 | Mason County Eastern |
| 28035 | Buckley | 82250 | Ecorse | 61120 | Holton | 80150 | Mattawan |
| 73080 | Buena Vista | 14030 | Edwardsburg | 13080 | Homer | 79090 | Mayville |
| 56020 | Bullock Creek | 05060 | Elk Rapids | 03070 | Hopkins | 57030 | McBain |
| 75020 | Burr Oak | 32050 | Elkton-Pigeon-BayPort Laker | 72020 | Houghton Lake | 82045 | Melvindale-North Allen Park |
| 02020 | Burt Twp. | 05065 | Ellsworth | 31110 | Houghton-Portage Twp. | 74120 | Memphis |
| 78020 | Byron | 31070 | Elm River Twp. | 47070 | Howell | 75060 | Mendon |
| 41040 | Byron Center | 49055 | Engadine | 46080 | Hudson | 55100 | Menominee |
| | | 21010 | Escanaba | 70190 | Hudsonville | 56050 | Meridian |
| | | 09050 | Essexville-Hampton | 82340 | Huron | 73230 | Merrill |

| | | | | | |
|-------|----------------------|-------|-----------------------|-------|-----------------------|
| 83070 | Mesick | 47080 | Pinckney | 58100 | Summerfield |
| 38120 | Michigan Center | 09090 | Pinconning | 02080 | Superior Central |
| 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 | | |
| 68010 | Mio-AuSable | 63030 | Pontiac | 48040 | Tahquamenon |
| 61060 | Mona Shores | 32130 | Port Hope | 35030 | Tawas |
| 58010 | Monroe | 74010 | Port Huron | 82150 | Taylor |
| 59045 | Montabella | 39140 | Portage | 46140 | Tecumseh |
| 61180 | Montague | 34110 | Portland | 13130 | Tekonsha |
| 25260 | Montrose | 71060 | Posen | 08050 | Thornapple Kellogg |
| 49070 | Moran Twp. | 23090 | Pottersville | 75080 | Three Rivers |
| 46100 | Morenci | 52100 | Powell Twp. | 28010 | Traverse City |
| 54040 | Morley Stanwood | 12040 | Quincy | 82155 | Trenton |
| 78060 | Morrice | | | 59080 | Tri County |
| 50160 | Mt. Clemens | 21060 | Rapid River | 63150 | Troy |
| 25040 | Mt. Morris | 61210 | Ravenna | | |
| 37010 | Mt. Pleasant | 30070 | Reading | 32170 | Ubly |
| 02070 | Munising | 82110 | Redford Union | 13135 | Union City |
| 61010 | Muskegon | 67060 | Reed City | 79145 | Unionville-Sebewaing |
| 61020 | Muskegon Heights | 79110 | Reese | 50210 | Utica |
| | | 61220 | Reeths-Puffer | | |
| 38130 | Napoleon | 52110 | Republic-Michigamme | 82430 | Van Buren |
| 52090 | Negaunee | 50180 | Richmond | 50220 | Van Dyke |
| 11200 | New Buffalo | 82120 | River Rouge | 69040 | Vanderbilt |
| 50170 | New Haven | 11033 | River Valley | 38020 | Vandercook Lake |
| 78070 | New Lothrop | 82400 | Riverview | 79150 | Vassar |
| 62070 | Newaygo | 63260 | Rochester | 32650 | Verona Twp. |
| 52015 | N.I.C.E. (Ishpeming) | 41210 | Rockford | 59150 | Vestaburg |
| 11300 | Niles | 71080 | Rogers City | 39170 | Vicksburg |
| 30050 | North Adams-Jerome | 50190 | Romeo | 27070 | Wakefield-Marenisco |
| 44090 | North Branch | 82130 | Romulus | 30080 | Waldron |
| 55115 | North Central | 72010 | Roscommon | 64090 | Walkerville |
| 22045 | North Dickinson | 50030 | Roseville | 63290 | Walled Lake |
| 32080 | North Huron | 63040 | Royal Oak | 50230 | Warren |
| 61230 | North Muskegon | 17110 | Rudyard | 50240 | Warren Woods |
| 45040 | Northport | | | 63300 | Waterford |
| 41025 | Northview | 73010 | Saginaw City | 27080 | Watersmeet Twp. |
| 82390 | Northville | 73040 | Saginaw Twp. | 11320 | Watervliet |
| 38140 | Northwest | 81120 | Saline | 33215 | Waverly |
| 22025 | Norway-Vulcan | 46130 | Sand Creek | 03040 | Wayland Union |
| 75100 | Nottawa | 76210 | Sandusky | 82160 | Wayne-Westland |
| 63100 | Novi | 34120 | Saranac | 33220 | Webberville |
| | | 03080 | Saugatuck | 52160 | Wells Twp. |
| 63250 | Oak Park | 17010 | Sault Ste. Marie | 63160 | West Bloomfield |
| 61065 | Oakridge | 39160 | Schoolcraft | 65045 | West Branch-Rose City |
| 33170 | Okemos | 64080 | Shelby | 36025 | West Iron County |
| 23080 | Olivet | 37060 | Shepherd | 70070 | West Ottawa |
| 71050 | Onaway | 32610 | Sigel Twp. 3 (Adams) | 38010 | Western |
| 23490 | Oneida Twp. | 32620 | Sigel Twp. 4 (Eccles) | 82240 | Westwood |
| 51060 | Onekama | 32630 | Sigel Twp. 6 (Kipper) | 25210 | Westwood Heights |
| 46110 | Onsted | 11830 | Sodus Twp. | 62090 | White Cloud |
| 66050 | Ontonagon | 80010 | South Haven | 75070 | White Pigeon |
| 61190 | Orchard View | 50200 | South Lake | 17160 | Whitefish Twp. |
| 35010 | Oscoda | 63240 | South Lyon | 58110 | Whiteford |
| 03020 | Otsego | 82140 | South Redford | 61240 | Whitehall |
| 19120 | Ovid-Elsie | 63060 | Southfield | 81140 | Whitmore Lake |
| 32090 | Owendale-Gagetown | 82405 | Southgate | 35040 | Whittemore-Prescott |
| 78110 | Owosso | 41240 | Sparta | 33230 | Williamston |
| 63110 | Oxford | 70300 | Spring Lake | 81150 | Willow Run |
| | | 38150 | Springport | 16100 | Wolverine |
| 34040 | Palo | 73240 | St. Charles | 82365 | Woodhaven-Brownstown |
| 39130 | Parchment | 49010 | St. Ignace | 82170 | Wyandotte |
| 80160 | Paw Paw | 19140 | St. Johns | 41026 | Wyoming |
| 76180 | Peck | 11020 | St. Joseph | | |
| 24040 | Pellston | 29100 | St. Louis | 74130 | Yale |
| 13120 | Pennfield | 06050 | Standish-Sterling | 81020 | Ypsilanti |
| 64070 | Pentwater | 31140 | Stanton Twp. | | |
| 78080 | Perry | 55120 | Stephenson | | |
| 24070 | Petoskey | 33200 | Stockbridge | | |
| 19125 | Pewamo-Westphalia | 75010 | Sturgis | 70350 | Zeeland |
| 17090 | Pickford | | | | |

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www.Mlfastfile.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, 1st 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)