

2009 MICHIGAN Energy Efficient Qualified Home Improvement Credit

Issued under authority of Public Act 281 of 1967.

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

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

Attachment 19

Filer's First Name	M.I.	Last Name	▶ Filer's Social Security Number (Example: 123-45-6789) _____
If a Joint Return, Spouse's First Name	M.I.	Last Name	

1. Adjusted gross income (AGI) from your MI-1040, line 10..... 1. 00

AGI must be less than \$37,501 (single or married, filing separately), or less than \$75,001 (married, filing jointly) to be eligible.

A. EXPENSE

B. CREDIT

(Enter all amounts in whole dollars only. Do not enter cents.)

	A. EXPENSE	B. CREDIT
2. Insulation ▶ 2a.	<input type="text"/>	2b. <input type="text"/> 00
3. Furnace ▶ 3a.	<input type="text"/>	3b. <input type="text"/> 00
4. Water Heater ▶ 4a.	<input type="text"/>	4b. <input type="text"/> 00
5. Windows ▶ 5a.	<input type="text"/>	5b. <input type="text"/> 00
6. Refrigerator, clothes washer, and/or dishwasher..... ▶ 6a.	<input type="text"/>	6b. <input type="text"/> 00
7. Credit. Add lines 2 through 6, column B. Enter here and carry to your MI-1040, line 32		▶ 7. <input type="text"/> 00

Eligibility Requirements

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

- Adjusted gross income (AGI) is less than \$37,501 (single or married, filing separately), or less than \$75,001 (married, filing jointly).
- Home improvements were Energy Star rated.
- Home improvements were purchased and installed in calendar year 2009.
- Home improvements were made to a taxpayer's principal residence (credit is not available to renters or for improvements made to a second home).

Line-by-Line Instructions

Lines 2 through 6: Energy Star rated improvements:

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

Treasury may request proof (invoices or receipts) of claimed improvements and to verify improvements meet Energy Star guidelines.