

# Resident Rent or Share of Facility Property Tax

|          |
|----------|
| Tax Year |
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**INSTRUCTIONS:** All facilities, complete Part 1. If you will be providing residents their share of facility property tax, complete Part 2 and/or Part 3 as applicable, depending on the facility type. If you will be providing residents with a statement indicating the portion of the monthly fee that constitutes rent, complete Part 4. Attach additional sheet(s) if more space is needed.

Send the completed form to Michigan Department of Treasury, P.O. Box 30477, Lansing, MI 48909. Retain a copy for your records. Provide your residents with a separate statement detailing their rent or alternatively their share of property taxes if rent is not available, as explained as in the Resident Rent or Share of Facility Property Tax letter.

## PART 1: FACILITY MAILING ADDRESS

|                |       |                           |                     |
|----------------|-------|---------------------------|---------------------|
| Facility Name  |       | Contact Name              |                     |
| Street Address |       | Facility Telephone Number | Facility Fax Number |
| City           | State | ZIP Code                  | Date Form Completed |

**Facility's annual property taxes levied includes multiple addresses?** .....  Yes  No

If your facility's annual property taxes levied includes multiple addresses, please provide a *Resident Rent or Share of Facility Property Tax* (Form 4791) for each address. A spreadsheet listing all of your facility's property addresses accompanying a completed Form 4791 is also acceptable. If attaching a spreadsheet, please indicate "see attached" in Part 2 or Part 3 of the form as appropriate.

**Facility consists of more than one facility type?** .....  Yes  No

If you checked "Yes," check all that apply:  Rent  Licensed  Nonlicensed

If your facility consists of more than one facility type, indicate each address with apartment/unit number and/or identifiers for each facility type in the appropriate part for residents residing in the rent based portion of facility, licensed portion of the facility, and unlicensed portion of the facility.

## PART 2: LICENSED FACILITIES (Nursing Home, Adult Foster Care Home, Home for the Aged, or Similar Licensed Facility)

Complete lines 1 through 3 to determine the resident's share of allocated property taxes.

|                |      |       |          |
|----------------|------|-------|----------|
| Street Address | City | State | ZIP Code |
|----------------|------|-------|----------|

|  |    |                      |
|--|----|----------------------|
| 1. Annual property taxes levied on the facility .....  | 1. | <input type="text"/> |
| 2. Number of beds for which the facility is licensed .....   | 2. | <input type="text"/> |
| 3. Divide line 1 by line 2. This is the allocated share of property taxes that residents can use to compute their Form MI-1040CR or MI-1040CR-2 if rent is not available. .... | 3. | <input type="text"/> |

**PART 3: NONLICENSED FACILITIES**

In the table below, list the unit(s), address(es) for all units separated by different size or different address. If more space is needed, attach additional sheet(s). The amount in Column G is the allocated share of property taxes for the unit/apartment size represented by the square footage shown in Column E. The allocated share of property taxes can be used by residents to compute their MI-1040CR or MI-1040CR-2 if the rent is not available.

**EXAMPLE:** Facility has 100 units/apartments (column A), 85,000 total square feet (line 5), and \$100,000 of annual property taxes levied on the facility (line 4). 50 units are 800 sq. ft., all with the same address. 50 units are 900 sq. ft. with differing addresses. Complete the table as shown below.

4. Annual property taxes levied on the facility ..... 4.

5. Total square footage of the entire facility ..... 5.

| A<br>Unit/Apt.<br>Number(s) | B<br>Street Number and Name | C<br>City | D<br>ZIP Code | E<br>Square Footage<br>of Unit | F<br>Divide Col. E by<br>Line 5 | G<br>Multiply Line 4<br>by Col. F |
|-----------------------------|-----------------------------|-----------|---------------|--------------------------------|---------------------------------|-----------------------------------|
| 1-50                        | Example:<br>123 Main Street | Anytown   | 12345         | 800                            | 0.0094                          | \$940                             |
| 51-75                       | 456 Bridge Street           | Anytown   | 12345         | 900                            | 0.0106                          | \$1,060                           |
| 76-90                       | 789 Smith Street            | Anytown   | 12345         | 900                            | 0.0106                          | \$1,060                           |
| 91-100                      | 678 Carl Street             | Anytown   | 12345         | 900                            | 0.0106                          | \$1,060                           |
|                             |                             |           |               |                                |                                 |                                   |
|                             |                             |           |               |                                |                                 |                                   |
|                             |                             |           |               |                                |                                 |                                   |

**PART 4: RESIDENT RENT (LICENSED AND NONLICENSED FACILITIES)**

In the table below, list the unit(s), address(es) and monthly rent. List units that have different monthly rent separately. If more space is needed, attach additional sheet(s). The amount reported in Column G is the units' maximum monthly fee that constitutes rent only. Do not include other services such as meals, medical care or housekeeping, etc. **Provide** the amount in Column G to your residents decreased by any subsidized rental assistance paid by any federal, state or local governmental agencies. Residents claiming a Michigan Homestead Property Tax Credit (Form MI-1040CR or MI-1040CR-2) must compute their credit on actual amount paid and may be required to produce a copy of the facility's documentation to substantiate their claim.

**EXAMPLE:** Facility has 100 units/apartments (Column C), rent for units 1-50 is \$1,000/month, rent for units 51-75 is \$1,200/month and rent for units 76-100 is \$1,500/month. Complete the table as follows:

| A<br>Licensed | B<br>Nonlicensed | C<br>Unit/Apt.<br>Number(s) | D<br>Street Number and Name | E<br>City | F<br>ZIP Code | G<br>Amount of<br>monthly fee that<br>constitutes rent |
|---------------|------------------|-----------------------------|-----------------------------|-----------|---------------|--|
|               | X                | 1-50                        | Example:<br>123 Main Street | Anytown   | 12345         | \$1,000  |
|               | X                | 51-75                       | 456 Bridge Street           | Anytown   | 12345         | \$1,200  |
|               | X                | 76-100                      | 789 Smith Street            | Anytown   | 12345         | \$1,500  |
|               |                  |                             |                             |           |               |  |
|               |                  |                             |                             |           |               |  |