

2016 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 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.

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 \$300 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, 2017**

WWW.MICHIGAN.GOV/TAXES

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 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.

Select “Check My Income Tax Information” where you can:

- 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 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 2016, 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.

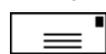
Completing Your Forms

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 2016 claim in the same envelope with a claim for any other tax year or the processing of your 2016 claim will be delayed. Mail your 2016 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 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 these apply:

- Your homestead is located in Michigan
- You were a Michigan resident at least six months of 2016
- 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 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.

If you are blind and rent your homestead, claim your credit on the 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 2016 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 \$1,200.**

When to File

If you do not have to file a 2016 *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 2016. 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 18, 2017, to be considered timely. The deadline for claiming a refund is April 15, 2021.

Amending Your Claim

File a new claim form and write "Amended" across the top. **If applicable, attach 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 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:**

- Capital gains on sales of your residence regardless of them being exempt from federal income tax
- Nongovernmental scholarship, stipend or grant payments made 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, 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, paid directly to third parties such as 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 made directly to a third party (e.g., payments to a doctor, GI Bill benefits and payments from a PELL grant).

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.

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

Property Taxes Eligible for Credit

Ad valorem property taxes that were levied on your homestead in 2016, 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 2016 taxes the amount of property taxes billed in 2016 from a corrected or supplemental tax bill. You must **deduct** from your 2016 property taxes any refund of property taxes received in 2016 that was a result of a corrected tax bill from a previous year.

Do not include:

- Delinquent property taxes (e.g., 2015 property taxes paid in 2016)

- 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 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 0.20 = \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 Eligible 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 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. 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.

- 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 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.)
- 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 2016

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 2016, 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 2016 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.

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 2016 (or 2017 before filing a claim) may be entitled to a credit for 2016. 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, 2015, 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 3 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 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 2016 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 Michigan Claim for Refund Due a Deceased Taxpayer (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.

Married During 2016

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 2016" and the date of your marriage next to line 44. This applies only to homes located in Michigan and to couples who married during 2016.

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.

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, 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 33.

Separated or Divorced in 2016

Figure your credit based on the taxes you paid together before your separation plus taxes you paid individually after your separation. Complete and attach Form 5049 and attach 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, 2016. 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 275 days.

Step 1: Calculate the prorated total household resources for each spouse for the 275 days they lived together. Divide each spouse's total income by 366 days, then multiply that figure by 275.

$$\text{Cathy } (\$20,000/366) \times 275 = \$15,027$$

$$\text{Karl } (\$25,000/366) \times 275 = \$18,784$$

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.

$$\$15,027 + \$18,784 = \$33,811$$

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.

$$\text{Cathy } \$15,027/\$33,811 = 44\%$$

$$\text{Karl } \$18,784/\$33,811 = 56\%$$

Step 4: Calculate the prorated taxes eligible for credit for the time they lived together. Divide the \$1,860 by 366 days, then multiply by 275 days.

$$(\$1,860/366) \times 275 = \$1,398$$

Step 5: Calculate each individual's share of the prorated taxes. Multiply the \$1,398 by the percentages determined in Step 3.

$$\text{Cathy } \$1,398 \times 44\% = \$615$$

$$\text{Karl } \$1,398 \times 56\% = \$783$$

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 55 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 2016 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 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 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 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.

Line 6: Residency. Check the box that describes your Michigan residency for 2016. 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 2016.

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 2016. 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 2016 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 non-homestead millage rate levied by your city or township. If you do not know the rate, contact your local treasurer.

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 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 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. 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 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. 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 15; 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 2016 *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 2016.

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
- 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 MDHHS and all other public assistance payments. Your 2016 Client Annual Statement (DHS-1241) mailed by MDHHS in January 2017 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 2016 Form FEN-851 (attach 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 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
- Health Savings Account (HSA) deduction
- Any other adjustments to gross income included on your 2016 U.S. Form 1040.

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 2016 U.S. Premium Tax Credit Form 8962 to calculate the net insurance premium. The annual total insurance premium (line 11A of U.S. Form 8962 or the sum of lines 12A through 23A 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 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/MDHHS Benefit Recipients

If you received FIP assistance or other MDHHS benefits in 2016, 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.

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 \$1,200) _____
- F. Multiply line E by line D.
**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 MDHHS recipients, enter amount from line F of the FIP/MDHHS Benefits Worksheet above.
- 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, use the annualized total household resources to determine the percentage allowable in Table 1 below. 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 366 by the number of days the claimant lived or was a Michigan resident in 2016.

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 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 2016 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 2016, 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 monthly rent amount. Claim the remaining balance of 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 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.

Direct Deposit

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 (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)

<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 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 \$1,200).

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 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, 2016. 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.	74040	Capac	63200	Farmington	34360	Ionia Twp.
46020	Addison	25080	Carman-Ainsworth	18020	Farwell	22010	Iron Mountain
46010	Adrian	55010	Carney-Nadeau	03050	Fennville	27020	Ironwood
58020	Airport	79020	Caro	25100	Fenton	52180	Ishpeming
79010	Akron-Fairgrove	73030	Carrollton	63020	Ferndale	29060	Ithaca
24030	Alanson	59020	Carson City-Crystal	50090	Fitzgerald	38170	Jackson
05010	Alba	76070	Carsonville-Pt. Sanilac	82180	Flat Rock	58080	Jefferson (Monroe)
13010	Albion	32030	Caseville	25010	Flint	70175	Jenison
01010	Alcona	79030	Cass City	25120	Flushing	69030	Johannesburg-Lewiston
74030	Algonac	14010	Cassopolis	40020	Forest Area	30030	Jonesville
03030	Allegan	41070	Cedar Springs	41110	Forest Hills	39010	Kalamazoo
82020	Allen Park	50010	Center Line	36015	Forest Park	51045	Kaleva Norman Dickson
70040	Allendale	05035	Central Lake	19070	Fowler	40040	Kalkaska
29010	Alma	59125	Central Montcalm	47030	Fowlerville	25110	Kearsley
44020	Almont	75030	Centreville	73190	Frankenmuth	41140	Kelloggsville
04010	Alpena	15050	Charlevoix	10025	Frankfort-Elberta	41145	Kenowa Hills
50040	Anchor Bay	23030	Charlotte	50100	Fraser	41150	Kent City
81010	Ann Arbor	31050	Chassell Twp.	73200	Freeland	41160	Kentwood
06010	Arenac Eastern	16015	Cheboygan	62040	Fremont	28090	Kingsley
50050	Armada	81040	Chelsea	61080	Fruitport	79080	Kingston
07010	Arvon Twp.	73110	Chesaning Union	29050	Fulton	07040	L'Anse
29020	Ashley	54025	Chippewa Hills	39050	Galesburg-Augusta	50140	L'Anse Creuse
13050	Athens	50080	Chippewa Valley	82050	Garden City	78040	Lainburg
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	Clio	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	49110	Mackinac Island
10015	Benzie County Central	82030	Dearborn	82060	Hamtramck	16070	Mackinaw City
63050	Berkley	82040	Dearborn Heights	31010	Hancock	46090	Madison (Lenawee)
34140	Berlin Twp.	80050	Dearborn Heights	38100	Hanover-Horton	63140	Madison (Oakland)
11240	Berrien Springs	76090	Decatur	32060	Harbor Beach	05070	Mancelona
27010	Bessemer	08010	Deckerville	24020	Harbor Springs	81080	Manchester
21065	Big Bay De Noc	17050	Delton-Kellogg	13070	Harper Creek	51070	Manistee
62470	Big Jackson	82010	DeTour	18060	Harper Woods	77010	Manistique
54010	Big Rapids	19010	Detroit	64040	Harrison	83060	Manton
73170	Birch Run	81050	DeWitt	80120	Hart	23065	Maple Valley
63010	Birmingham	31100	Dexter	47060	Hartford	13095	Mar Lee
46040	Blissfield	14020	Dollar Bay-Tamarack City	33060	Hartland	14050	Marcellus
63080	Bloomfield Hills	44050	Dowagiac Union	08030	Haslett	67050	Marion
80090	Bloomington	58050	Dryden	63130	Hastings	76140	Marlette
49020	Bois Blanc Pines	78030	Dundee	73210	Hazel Park	52170	Marquette
15020	Boyer City	74050	Durand	62060	Hemlock	13110	Marshall
15030	Boyer Falls	50020	East China	82070	Hesperia	03060	Martin
63180	Brandon	41090	East Detroit	60020	Highland Park	74100	Marysville
11210	Brandywine	38090	East Grand Rapids	30020	Hillman	33130	Mason (Ingham)
29040	Breckenridge	15060	East Jackson	70020	Hillsdale	58090	Mason (Monroe)
22030	Breitung Twp.	33010	East Jordan	63210	Holland	53010	Mason County Central
73180	Bridgeport-Spaulding	34340	East Lansing	33070	Holly	53020	Mason County Eastern
11340	Bridgman	23050	Easton Twp.	61120	Holt	80150	Mattawan
47010	Brighton	11250	Eaton Rapids	13080	Holton	79090	Mayville
17140	Brimley	82250	Eau Claire	03070	Homer	57030	McBain
46050	Britton Deerfield	14030	Ecorse	72020	Hopkins	82045	Melvindale-North Allen Park
12020	Bronson	05060	Edwardsburg	31110	Houghton Lake	74120	Memphis
76060	Brown City	32050	Elk Rapids	47070	Houghton-Portage Twp.	75060	Mendon
11310	Buchanan	05065	Elkton-Pigeon-BayPort Laker	46080	Howell	55100	Menominee
28035	Buckley	31070	Ellsworth	70190	Hudson	56050	Meridian
56020	Bullock Creek	49055	Elm River Twp.	82340	Hudsonville	73230	Merrill
75020	Burr Oak	21010	Engadine	63220	Huron	83070	Mesick
02020	Burt Twp.	09050	Escanaba	58070	Huron Valley	38120	Michigan Center
78020	Byron	67020	Essexville-Hampton	44060	Ida	21135	Mid Peninsula
41040	Byron Center	66045	Ewart	82080	Imlay City	56010	Midland
83010	Cadillac	40060	Ewen-Trout Creek	16050	Inkster	81100	Milan
41050	Caledonia		Excelsior	34010	Inland Lakes	79100	Millington
31030	Calumet	68030	Fairview		Ionia	68010	Mio-AuSable
30010	Camden-Frontier						

61060	Mona Shores	39140	Portage	46140	Tecumseh
58010	Monroe	34110	Portland	13130	Tekonsha
59045	Montabella	71060	Posen	08050	Thornapple Kellogg
61180	Montague	23090	Pottersville	75080	Three Rivers
25260	Montrose	52100	Powell Twp.	28010	Traverse City
49070	Moran Twp.		Quincy	82155	Trenton
46100	Morenci	12040	Rapid River	59080	Tri County
54040	Morley Stanwood	21060	Ravenna	63150	Troy
78060	Morrice	61210	Reading		Ubly
50160	Mt. Clemens	30070	Redford Union	32170	Union City
25040	Mt. Morris	82110	Reed City	13135	Unionville-Sebewaing
37010	Mt. Pleasant	67060	Reese	79145	Utica
02070	Munising	79110	Reeths-Puffer	50210	
61010	Muskegon	61220	Republic-Michigamme	82430	Van Buren
61020	Muskegon Heights	52110	Richmond	50220	Van Dyke
		50180	River Rouge	69040	Vanderbilt
38130	Napoleon	82120	River Valley	38020	Vandercook Lake
52090	Negaunee	11033	Riverview	79150	Vassar
11200	New Buffalo	82400	Rochester	32650	Verona Twp.
50170	New Haven	63260	Rockford	59150	Vestaburg
78070	New Lothrop	41210	Rogers City	39170	Vicksburg
62070	Newaygo	71080	Romeo		Wakefield-Marenisco
52015	N.I.C.E. (Ishpeming)	50190	Romulus	27070	Waldron
11300	Niles	82130	Roscommon	30080	Walkerville
30050	North Adams-Jerome	72010	Roseville	64090	Walled Lake
44090	North Branch	50030	Royal Oak	63290	Warren
55115	North Central	63040	Rudyard	50240	Warren Woods
22045	North Dickinson	17110	Saginaw City	63300	Waterford
32080	North Huron	73010	Saginaw Twp.	27080	Watersmeet Twp.
61230	North Muskegon	73040	Saline	11320	Watervliet
45040	Northport	81120	Sand Creek	33215	Waverly
41025	Northview	46130	Sandusky	03040	Wayland Union
82390	Northville	76210	Saranac	82160	Wayne-Westland
38140	Northwest	34120	Saugatuck	33220	Webberville
22025	Norway-Vulcan	03080	Sault Ste. Marie	52160	Wells Twp.
75100	Nottawa	17010	Schoolcraft	63160	West Bloomfield
63100	Novi	39160	Shelby	65045	West Branch-Rose City
63250	Oak Park	64080	Shepherd	36025	West Iron County
61065	Oakridge	37060	Sigel Twp. 3 (Adams)	70070	West Ottawa
33170	Okemos	32610	Sigel Twp. 4 (Eccles)	38010	Western
23080	Olivet	32620	Sigel Twp. 6 (Kipper)	82240	Westwood
71050	Onaway	32630	Sodus Twp.	25210	Westwood Heights
23490	Oneida Twp.	11830	South Haven	62090	White Cloud
51060	Onekama	80010	South Lake	75070	White Pigeon
46110	Onsted	50200	South Lyon	17160	Whitefish Twp.
66050	Ontonagon	63240	South Redford	58110	Whiteford
61190	Orchard View	82140	Southfield	61240	Whitehall
35010	Oscoda	63060	Southgate	81140	Whitmore Lake
03020	Otsego	82405	Sparta	35040	Whittmore-Prescott
19120	Ovid-Elsie	41240	Spring Lake	33230	Williamston
32090	Owendale-Gagetown	70300	Springport	81150	Willow Run
78110	Owosso	38150	St. Charles	16100	Wolverine
63110	Oxford	73240	St. Ignace	82365	Woodhaven-Brownstown
39130	Parchment	49010	St. Johns	82170	Wyandotte
80160	Paw Paw	19140	St. Joseph	41026	Wyoming
76180	Peck	11020	St. Louis		Yale
24040	Pellston	29100	Standish-Sterling	74130	Ypsilanti
13120	Pennfield	06050	Stanton Twp.	81020	Zeeland
64070	Pentwater	31140	Stephenson		
78080	Perry	55120	Stockbridge		
24070	Petoskey	33200	Sturgis		
19125	Pewamo-Westphalia	75010	Summerfield		
17090	Pickford	58100	Superior Central		
47080	Pinckney	02080	Suttons Bay		
09090	Pinconning	45050	Swan Valley		
67055	Pine River	73255	Swartz Creek		
30060	Pittsford	25180			
03010	Plainwell				
82100	Plymouth-Canton	48040	Tahquamenon		
63030	Pontiac	35030	Tawas		
74010	Port Huron	82150	Taylor		

**E-filing your return is
easy, fast, and secure!**



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)