

CSHCS ALERT #3-2019 - IRPA Form and 2018 Tax Form

Tue 2/12/2019 11:30 AM

Dear Colleagues:

It has come to our attention that the federal tax form 1040 has changed significantly in 2018, which could create confusion when completing the CSHCS Income Review/Payment Agreement form (MSA-0738). Direction is specified below regarding the location of information that must be included for families using their 2018 federal tax filing.

1. **Family Size:** Formerly requested as “total number of exemptions.” Family size will be determined using the current tax information, which includes the tax filer and spouse (if filing jointly), as well as all claimed dependents. Dependents can include qualifying children and qualifying relatives if listed/claimed as dependents on the family’s federal 1040 form. Please see <https://www.irs.gov/instructions/i1040gi#idm140302188783728> for more information regarding dependents.
2. **Income:** Families will use their total adjusted gross income from Line 7 of the federal 1040 form. This will account for both income, as well as any gains or losses that must be added or subtracted.
3. Beginning in 2018, federal forms 1040A and 1040EZ are obsolete. Families using their 2018 federal tax filing will need to review their federal form 1040.

Corrections will be made to applicable forms, as well as the CSHCS Guidance Manual, to reflect these changes. Until April 15, 2019, all families who have not yet filed their 2018 taxes will use information from their 2017 tax filings as instructed on the current forms.

If you have questions regarding this alert, please contact your County Analyst.

Thank you.

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