

# 2023 MICHIGAN Homestead Property Tax Credit Claim for Veterans and Blind People MI-1040CR-2

Amended Return

Type or print in blue or black ink.

**Attachment 06**

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)
_____	_____	_____	_____
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
_____	_____	_____	_____
Home Address (Number, Street, P.O. Box) If using a P.O. Box, you must complete line 34.			4. School District Code (5 digits - see p. 19)
City or Town			State
State			ZIP Code

<b>5. 2023 FILING STATUS:</b> Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately <b>(Include Form 5049)</b>	<b>6. 2023 RESIDENCY STATUS:</b> Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident c. <input type="checkbox"/> Part-Year Resident *	*If you checked box "c," enter dates of Michigan residency in 2023. Enter dates as MM-DD-YYYY (Example: 04-15-2023). <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:15%;">FILER</th> <th style="width:15%;">SPOUSE</th> </tr> </thead> <tbody> <tr> <td>FROM:</td> <td>___ ___ 2023</td> <td>___ ___ 2023</td> </tr> <tr> <td>TO:</td> <td>___ ___ 2023</td> <td>___ ___ 2023</td> </tr> </tbody> </table>		FILER	SPOUSE	FROM:	___ ___ 2023	___ ___ 2023	TO:	___ ___ 2023	___ ___ 2023
	FILER	SPOUSE									
FROM:	___ ___ 2023	___ ___ 2023									
TO:	___ ___ 2023	___ ___ 2023									

7. Check one of the following that applies to you:

a. <input type="checkbox"/> Blind and own your homestead	c. <input type="checkbox"/> Surviving spouse of veteran deceased in service
b. <input type="checkbox"/> Veteran with service-connected disability or veteran's surviving spouse	*d. <input type="checkbox"/> Active military, pensioned veteran or his/her surviving spouse
Enter percent of disability: <input style="width:50px;" type="text"/> %	*e. <input type="checkbox"/> Surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II, or World War I

\* If you check "d" or "e" above and your Total Household Resources (line 32) are more than \$7,500, you cannot claim a credit on this form.

8. Taxable value allowance from Table 2.....	8.	00
9. <b>Taxable Value</b> of homestead. <b>Homeowners: If greater than \$154,400, STOP; you are not eligible..</b>	9.	00
10. Property taxes levied on your home for 2023 (see instructions) .....	10.	00
11. <b>Percent of tax relief.</b> Divide line 8 by line 9 (not to exceed 100%).....	11.	%
12. Multiply line 10 by line 11. Enter the result (maximum \$1,700) .....	12.	00

**TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses.  
If married filing separately, you must include Form 5049 available on Treasury's website.**

13. Wages, salaries, tips, sick, strike and SUB pay, etc.....	13.	00	20. Social Security, SSI, and/or railroad retirement benefits...	20.	00
14. All interest and dividend income (including nontaxable interest).....	14.	00	21. Child support and foster parent payments received ....	21.	00
15. Net business income (including net farm income). If negative, enter "0"	15.	00	22. Unemployment compensation .....	22.	00
16. Net royalty or rent income. If negative, enter "0" .....	16.	00	23. Gifts received or expenses paid on your behalf .....	23.	00
17. Retirement pension, annuity, and IRA benefits .....	17.	00	24. Other nontaxable income Describe: _____	24.	00
18. Capital gains less capital losses (see instructions).....	18.	00	25. Workers'/veterans' disability compensation/pension benefits	25.	00
19. Alimony and other taxable income Describe: _____	19.	00	26. FIP and other MDHHS benefits (Do not include food assistance)	26.	00
27. <b>SUBTOTAL.</b> Add lines 13 through 26 .....	27.	<b>SUBTOTAL</b>			00

Filer's Full Social Security Number

—	—
---	---

28. Enter subtotal from line 27.....			28.	00
29. <b>Other adjustments</b> (see instructions). Describe: _____	29.			00
30. Medical insurance/HMO premiums you paid for you and your family (see instructions).....	30.			00
31. Add lines 29 and 30.....			31.	00
32. <b>TOTAL HOUSEHOLD RESOURCES.</b> Subtract line 31 from line 28. <b>If more than \$67,300, STOP; you are not eligible for this credit.</b> .....			32.	00
33. <b>PROPERTY TAX CREDIT.</b> (Maximum \$1,700). Enter one of the following: a. FIP/MDHHS RECIPIENTS, enter amount from the FIP/MDHHS Benefits Worksheet. b. If line 32 is more than \$58,300, see instructions and enter the reduced amount. c. ALL OTHERS, enter the amount from line 12. If you file an MI-1040, carry this amount to MI-1040, line 25.....			33.	00

**PART 1: HOMEOWNERS WHO MOVED IN 2023.** Report on lines 34 and 35 the addresses and taxable values of the homesteads for which you are claiming a credit. **Homesteads with a taxable value greater than \$154,400 are not eligible for this credit.**

34. Address where you lived on December 31, 2023, if different than reported on line 1.	Taxable Value	00
35. Address of homestead sold (moved from) during 2023 (Number, Street, City, State, ZIP Code).	Taxable Value	00

		HOMESTEAD	
		A. Moved Into	B. Moved From
36. Number of days occupied (total cannot be more than 365).....	36.		
37. Divide line 36 by 365 and enter percentage here.....	37.	%	%
38. Property taxes levied for calendar year 2023.....	38.	00	00
39. Prorated taxes. Multiply line 38 by percentage on line 37.....	39.	00	00
40. Taxable value allowance (see Table 2).....	40.	00	00
41. Taxable value.....	41.	00	00
42. Divide line 40 by line 41 and enter percentage here .....	42.	%	%
43. <b>Prorated credit.</b> Multiply line 39 by line 42.....	43.	00	00
44. <b>Property tax credit.</b> Add line 43 columns A and B. Enter here and on line 12. <b>Part-year renters:</b> do not carry to line 12; complete lines 45 through 56 instead. ....	44.		00

**Veterans who rent or all other individuals who are not required to file an MI-1040 should continue to and complete page 3.**

Filer's Full Social Security Number

— —
-----

**PART 2: RENTERS (Veterans Only)**

45.	A Address of Homestead You Rented (Number, Street, Apt. #, City, State, ZIP Code)	B Landowner's Name and Address (City, State and ZIP Code)	C # Months Rented	D Monthly Rent (see instructions)	E Total Rent Paid
				00	00
				00	00
46.	Total rent you paid (not more than 12 months). Add total rent for each period. ....			46.	00
47.	Multiply line 46 by 23% (0.23). Service fee housing residents use 10% (0.10) (see instructions). Full-year renters, enter here and on line 10. ....			47.	00
48.	Multiply <b>non-homestead</b> property tax millage by 0.001 (see Credit Computation Examples in instructions) .....			48.	
49.	<b>Full-year renters only</b> , divide line 47 by line 48 to get your taxable value. Enter here and on line 9 ...			49.	00

**Part-year renters, complete lines 50 through 56**

50.	Divide line 46 by the number of months you rented .....	50.	00
51.	Multiply line 50 by 12 months .....	51.	00
52.	Multiply line 51 by 23% (0.23). Service fee housing residents use 10% (0.10) (see instructions) .....	52.	00
53.	Divide line 52 by line 48 to get your taxable value. Enter here and on line 9 .....	53.	00
54.	Percent of tax relief. Divide line 8 by line 53 (not to exceed 100%) .....	54.	%
55.	Multiply line 47 by line 54 .....	55.	00
56.	Add lines 44 and 55. Enter here and on line 12. ....	56.	00

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
		1. <input type="checkbox"/> Checking    2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2022, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2023 (MM-DD-YYYY)

Filer	— —	Spouse	— —
-------	-----	--------	-----

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer's PTIN, FEIN or SSN
Filer's Signature	Date	Preparer's Name (print or type)
Spouse's Signature	Date	Preparer's Signature
		Preparer's Business Name, Address and Telephone Number
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.		

If you are also filing Form MI-1040, include this form behind it. If not, mail this form to: **Michigan Department of Treasury, Lansing, MI 48956**