

2001 MICHIGAN
**Homestead Property Tax Credit Claim
 for Veterans and Blind People**

Issued under P.A. 281 of 1967. Filing is voluntary.

Attachment Sequence No. 06

PLACE LABEL HERE	▶ 1. Filer's First Name, Middle Initial, and Last Name		▶ 2. Filer's Social Security Number																											
	If a Joint Return, Spouse's First Name, Middle Initial, and Last Name		▶ 3. Spouse's Social Security Number																											
	Home Address (No., Street, P.O. Box or Rural Route)		Office Use																											
	City or Town	State	ZIP Code	▶ 4. School District Code (see p. 15)																										
▶ 5. Residency Status in 2001																														
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">a. <input type="checkbox"/> Resident</td> <td style="width: 33%;">c. <input type="checkbox"/> Part-year Resident.</td> <td style="width: 33%;">FROM:</td> <td style="width: 15%;">You</td> <td style="width: 15%;"><table border="1" style="width: 60px; height: 15px; text-align: center;"><tr><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td><td style="width: 20px;">Year</td></tr></table></td> <td style="width: 15%;">TO:</td> <td style="width: 15%;"><table border="1" style="width: 60px; height: 15px; text-align: center;"><tr><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td><td style="width: 20px;">Year</td></tr></table></td> </tr> <tr> <td>b. <input type="checkbox"/> Nonresident</td> <td>(Enter dates at right.)</td> <td>Spouse</td> <td><table border="1" style="width: 60px; height: 15px; text-align: center;"><tr><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td><td style="width: 20px;">Year</td></tr></table></td> <td><table border="1" style="width: 60px; height: 15px; text-align: center;"><tr><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td><td style="width: 20px;">Year</td></tr></table></td> <td></td> <td></td> </tr> </table>					a. <input type="checkbox"/> Resident	c. <input type="checkbox"/> Part-year Resident.	FROM:	You	<table border="1" style="width: 60px; height: 15px; text-align: center;"><tr><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td><td style="width: 20px;">Year</td></tr></table>	Month	Day	Year	TO:	<table border="1" style="width: 60px; height: 15px; text-align: center;"><tr><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td><td style="width: 20px;">Year</td></tr></table>	Month	Day	Year	b. <input type="checkbox"/> Nonresident	(Enter dates at right.)	Spouse	<table border="1" style="width: 60px; height: 15px; text-align: center;"><tr><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td><td style="width: 20px;">Year</td></tr></table>	Month	Day	Year	<table border="1" style="width: 60px; height: 15px; text-align: center;"><tr><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td><td style="width: 20px;">Year</td></tr></table>	Month	Day	Year		
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*If you checked "d" or "e" above and your household income (line 29) is more than \$7,500, you cannot claim a credit on this form.																														

7. Taxable value allowance from Table 1, page 10	▶ 7. _____ .00
8. Taxable value of homestead	▶ 8. _____ .00
9. Property taxes levied on your home for 2001 (see page 5)	▶ 9. _____ .00
10. Percent of tax relief. Divide line 7 amount by the amount on line 8	10. _____ %
11. Multiply line 9 by line 10. Enter the result (maximum \$1,200)	11. _____ .00
Household Income. Be sure to include income from both spouses.	
If your household income is more than \$82,650, you are <u>not</u> eligible for a credit.	
12. Wages, salaries, tips, sick, strike and SUB pay, etc.	12. _____ .00
13. All interest and dividend income (including nontaxable interest)	13. _____ .00
14. Net rent, business or royalty income	14. _____ .00
15. Retirement pension and annuity benefits. Name of payer: _____	15. _____ .00
16. Net farm income	16. _____ .00
17. Capital gains less capital losses (see page 8)	17. _____ .00
18. Alimony and other taxable income (see page 8). Describe: _____	18. _____ .00
19. Social Security, SSI or railroad retirement benefits	▶ 19. _____ .00
20. Child support (see page 8)	20. _____ .00
21. Unemployment compensation and TRA benefits	▶ 21. _____ .00
22. Other nontaxable income (see page 8). Describe: _____	22. _____ .00
23. Workers' compensation, veterans' disability compensation and pension benefits.....	23. _____ .00
24. FIP and other FIA benefits	▶ 24. _____ .00
25. SUBTOTAL. Add lines 12 - 24	SUBTOTAL 25. _____ .00
26. Other adjustments (see page 9). Describe: _____ 26. _____	.00
27. Medical insurance or HMO premiums you paid for you and your family ... 27. _____	.00
28. Add lines 26 and 27	28. _____ .00
29. HOUSEHOLD INCOME. Subtract line 28 from line 25	▶ 29. _____ .00
30. PROPERTY TAX CREDIT (maximum \$1,200) - Enter one of the following:	
<ul style="list-style-type: none"> • FIP/FIA RECIPIENTS, complete lines 54-57 and enter the amount from line 57. • If line 29 is more than \$73,650, see instructions on page 9 and enter the reduced amount. • ALL OTHERS enter the amount from line 11. 	
If you file an MI-1040, carry this amount to your MI-1040, line 30	CREDIT ▶ 30. _____ .00



a. Routing Number ▶	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td></tr> </table>													b. Account Type: ▶	<input type="checkbox"/> (1) Checking <input type="checkbox"/> (2) Savings
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Deposit your refund directly into your bank account! Complete a, b and c. See page 10 for instructions.

Continue and sign on page 2.

PART 1 HOMEOWNERS. Report on lines 31 and 32 the addresses of the homesteads you are claiming credit on.

31. Address of where you lived on December 31, 2001, if different than reported on line 1
32. Address of homestead sold during 2001 (No., street and city)

If you bought or sold your homestead in 2001, complete lines 33-41. If you also rented a homestead during 2001, complete lines 42-53.

		HOMESTEAD:	
		A. Moved Into	B. Moved From
33. Number of days occupied. (Total cannot be more than 365.)	33.		
34. Divide line 33 by 365 and enter percentage here	34.	%	%
35. Property taxes levied in calendar year 2001	35.		
36. Prorated taxes. Multiply line 35 by percentage on line 34	36.		
37. Taxable value allowance (see Table 1, page 10)	37.		
38. Taxable value	38.		
39. Divide line 37 by line 38.....	39.	%	%
40. Prorated credit. Multiply line 36 by line 39	40.		
41. Property tax credit (add columns A and B on line 40). Enter here and on line 11. PART-YEAR RENTERS do not carry to line 11; complete lines 42-53.....	41.		.00

PART 2 RENTERS (Veterans Only)

42. Address of Homestead You Rented (No., Street, Apt. #, City)	Landowner's Name and Address	No. of Months Rented	Monthly Rent	Total Rent Paid
A.				A.
B.				B.

43. Total rent paid (not more than 12 months). Add total rent for each period	43.	.00
44. Multiply line 43 by 20% (.20). Service fee housing residents use 10% (.10); see page 6. Full-year renters enter here and on line 9.....	44.	.00
45. Multiply non-homestead property tax millage by .001	45.	

Full-year renters complete line 46 only.

46. Divide line 44 by line 45 to get your taxable value. Enter here and on line 8.....	46.	.00
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Part-year renters complete lines 47 through 53.

47. Divide line 43 by the number of months you rented	47.	.00
48. Multiply line 47 by 12 months	48.	.00
49. Multiply line 48 by 20% (.20). Service fee housing residents, use 10% (.10); see page 6	49.	.00
50. Divide line 49 by line 45. This is your taxable value	50.	.00
51. Percent of tax relief. Divide the amount on line 7 by the amount on line 50.....	51.	%
52. Multiply line 44 by line 51	52.	.00
53. Add lines 41 and 52. Enter here and on line 11	53.	.00

PART 3 CREDIT PRORATION. Complete if you received FIP/FIA benefits.

54. Subtract line 24 from line 29	54.	.00
55. Divide line 54 by line 29 and enter percentage here	55.	%
56. Enter amount from line 11 (maximum \$1,200)	56.	.00
57. Multiply line 56 by line 55. Enter here and on line 30	57.	.00

Deceased Taxpayers

If filer is deceased, enter date of death. ▶

If spouse is deceased, enter date of death. ▶

<i>I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.</i>		<i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i>	
I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		Preparer's Name, Address, PTIN and/or FEIN	
Filer's Signature	Date		
Spouse's Signature	Date		



Homestead Property Tax Credit Claim for Veterans and Blind People



Receive Your Refund in 7 Days!

If you file a *Michigan Income Tax Return* (Form MI-1040) electronically, you can also file your *Homestead Property Tax Credit Claim for Veterans and Blind People* (Form MI-1040CR-2) electronically and get your refund faster. Filing electronically is the quickest filing method available. Electronic filers usually receive their refunds in seven days, compared with four to eight weeks for paper return filers. See your tax preparer or file on-line from your home computer.

Unclaimed Property

The Michigan Department of Treasury is holding millions of dollars in abandoned and unclaimed property belonging to Michigan residents. To check if the Treasury Department is holding funds for you or your family, please visit our Web site at www.treasury.state.mi.us



Visit our Web site at
www.treasury.state.mi.us

Filing Deadline: April 15, 2002



Please recycle this booklet.

**MICHIGAN 1040CR-2
2001**

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Michigan Tele-Help System

1-800-827-4000



Tele-Help is an automated system of informative recordings about income tax and various credit topics. Call 1-800-827-4000 anytime and listen for the Tele-Help instructions. This number operates 24 hours every day.

Tele-Help code numbers and topics

151	Deceased taxpayers
192	Direct deposit of refund
361	Farmland Preservation Credit
331	Home Heating Credit
411	Homestead Exemption Affidavits
311	Homestead Property Tax Credit
351	Household income and adjusted gross income, difference between
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Treasury Offices

Forms are available at all Treasury offices listed below. (Treasury office staff do not prepare tax returns.)

Main Office

LANSING, 48922
 Treasury Building
 430 W. Allegan St.
 1-800-827-4000 (refunds)
 1-800-487-7000 (information)
 Deaf, hearing or speech impaired persons may call 517-373-9419 (TTY)

Other Offices

Detroit Office will be moving. We anticipate this move to be effective in May 2002. After April 2002, please call 1-800-487-7000 to verify the location prior to visiting the office.

Effective January - April 2002

DETROIT, 48226
 State of Michigan Plaza Building
 1200 6th St., 2nd Floor, N. Tower

Effective May 2002

DETROIT, 48202-6060
 Cadillac Place, Suite 2-200
 3060 W. Grand Blvd.

ESCANABA, 49829
 State Office Building, Room 7
 305 Ludington St.
 (open 8 - 12 only)

FLINT, 48502
 State Office Building, 7th Floor
 125 E. Union St.

GRAND RAPIDS, 49503
 State Office Building, 3rd Floor
 350 Ottawa St., NW

MARQUETTE, 49855
 1055 W. Baraga
 (open for forms only)

SAGINAW, 48607
 State Office Building, 1st Floor
 411-I E. Genesee St.
 (open for forms only)

STERLING HEIGHTS, 48314
 41300 Dequindre, Suite 200

TRAVERSE CITY, 49684
 701 S. Elmwood Ave., Box 14
 (open 8 - 12 only)

Helpful Information

To Speak with a Department Representative Call 1-800-487-7000



Call this number to speak with a department representative. Staff is available to take your call between 8 a.m. and 5 p.m., Monday-Friday. During tax processing season (February - April) staff is available between 7 a.m. and 7 p.m., Monday-Friday. Individuals answering these toll-free lines will answer specific questions on the preparation of the income tax forms and credit forms. **Refund status information will not be given at this number (see below).**

Deaf, hearing or speech impaired persons using a Text Telephone for the Deaf (TTY) should call 517-373-9419 for assistance. This number is reserved for persons using a TTY. Other persons calling this number will be directed to call the toll-free phone number.

If you need help completing your credit form, contact your local senior citizen center or community service agency to find out if there is a volunteer tax assistance program available. You may also want to contact your local library to see if it has a copy of the tax preparation video that was distributed to libraries throughout the state.

To Check on Your 2001 Credit Call 1-800-827-4000



Allow at least eight weeks for the processing of your 2001 credit claim before calling the Computerized Return Information System (CRIS). You must have the primary filer's Social Security number and household income to get refund information. This number may be called 24 hours a day. CRIS will allow you to check on your refund once every seven days.

If your return is selected for review, CRIS will tell you to allow an additional eight weeks for the processing of your return.

Refunds for years prior to 2001 are processed after the 2001 returns are completed.

Where to Get Forms

- **Internet:** Forms are available on our Web site at: www.treasury.state.mi.us
- **Fax:** Dial **517-241-8730** from a fax phone to have 2001 Michigan tax forms sent to your fax machine 24 hours a day.
- **Phone:** Call **1-800-FORM-2-ME (367-6263)**. This toll-free line is available 24 hours a day.
- **Public Offices:** Forms are available at all Treasury offices listed on page 2. Commonly used forms are also available at most Michigan Secretary of State offices, post offices, and libraries.

A Note About Debts

Michigan law requires that any money owed to the state or other agencies be deducted from your refund before it is issued. This includes money owed for past due taxes, school loans, child support due the Friend of the Court, an IRS levy, money due a state agency, a court-ordered garnishment or other court orders. Taxpayers who are married, filing jointly may receive a computer-generated *Income Allocation to Non-Obligated Spouse* (Form 743, formerly C-4297). Completing and filing this form may limit the portion of the refund that can be applied to a liability. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

Mailing Label

Review the label on the back cover of this book. If your name and address are correct, place the label on the top of page 1 of your return. If the information on your label is not correct, do not use the label. Enter the correct information on your return. Using the label will shorten the processing time of your return.

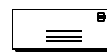
Common Errors

Review your claim and make sure it is complete. Check for the following **common errors** that may delay your refund:

- Using a mailing label with incorrect information
- Illegible writing
- Transposing numbers in the Social Security number
- Entering figures on the wrong lines
- Computation errors
- Omitting the taxable value of your homestead
- Omitting the school district code
- Failing to report total household income from all sources, both taxable and nontaxable, on the property tax credit claim
- Leaving the Family Independence Program (FIP) line blank (line 24), entering the wrong amount of FIP assistance, or entering the household income subtotal on this line
- Reporting two years of property taxes or special assessments
- Filing multiple returns for the same tax year

Where to Mail Your Claim

Mail your claim to:



**Michigan Department of Treasury
Lansing, MI 48956**

Do not mail your 2001 claim in the same envelope with a claim for any other tax year or the processing of your 2001 claim will be delayed. Mail your 2001 claim in a separate envelope.

General Information

About the Homestead Property Tax Credit (MI-1040CR-2)

This booklet is only intended as a guide to help you complete your claim; it does not take the place of the law. If you are required to file a *Michigan Income Tax Return* (Form MI-1040), wait until you complete that form, then file your credit claim with it.

A *Homestead Property Tax Credit Claim for Veterans and Blind People* (Form 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* (Form MI-1040CR).

File the form that gives you the larger credit.

The request for your Social Security number(s) is authorized under USC Section 42. Social Security numbers are used by the Department of Treasury to conduct matches against benefit income provided by the Social Security Administration and other sources to verify the accuracy of the home heating and property tax credit claims filed and to deter fraudulent filing(s).

Who May Claim a Property Tax Credit

You may claim a property tax credit if ALL of the following apply:

- You were a Michigan resident at least six months of 2001,
- Your homestead is located in Michigan, and
- 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 you plan to return to whenever you go away. Even if you spend the winter in a southern state, your domicile is still in Michigan. College students and others whose permanent homes are not in Michigan are not Michigan residents. Domicile continues until you establish a new permanent home.

Who May File the MI-1040CR-2

You may file the MI-1040CR-2 if you are:

- A veteran with a service-connected disability or veteran's surviving spouse.
- A surviving spouse of a veteran deceased in service.
- A veteran of wars before World War I, a pensioned veteran, a surviving spouse of these veterans, or in active military, whose household income is less than \$7,500.
- A surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II and World War I whose household income is less than \$7,500.
- Blind and own your homestead.

If you are blind and rent your homestead, claim your credit on Form MI-1040CR as a totally and permanently disabled person. See page 3, if you need an MI-1040CR.

Household Income Limits

Household income cannot be more than \$7,500 for some military personnel. See line 6 on the MI-1040CR-2 form for more information. If your income is over the limit for Form MI-1040CR-2, you may qualify for a credit using Form MI-1040CR.

Taxpayers with household income over \$82,650 are not eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that household income exceeds \$73,650. If filing a part-year return, 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 2001 property taxes levied on your home, the taxable value of your homestead and the allowance for your filing category. See Table 1 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, an allowance for your filing category and the millage rate on the rented property. The millage rate is the total millage 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 Michigan income tax return (Form MI-1040) you may file your credit claim as soon as you know your household income and property taxes levied in 2001. 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 15, 2002. By law, Treasury cannot process a 2001 credit claim received after April 15, 2006.

Delaying Payment of Your Property Taxes

Senior citizens, disabled people, veterans, surviving spouses of veterans, and farmers may be able to delay paying property taxes. It depends on the county you live in and your income level. **Contact your local or county treasurer for more information about delaying payment of your property taxes.**

Household Income

Household income is the total income of both spouses or of a single person maintaining a household. It is your federal adjusted gross income (AGI), plus all income excluded from AGI.

Household income does NOT include:

- Payments received by participants in the **foster** grandparent or senior companion program.
- Energy assistance grants.
- Government payments to a third party, like a doctor. However, if payment is made from money withheld from your benefit, the payment is part of household income. For example, the Family Independence Agency (FIA) may pay your rent directly to the landlord.
- Money received from a government unit to repair or improve your homestead.
- Surplus food.
- State and local income tax refunds and homestead property tax credits.
- Chore service payments. (These payments are not income to the person receiving the service.)
- The first \$300 from gambling, bingo, lottery or prizes.
- The first \$300 in gifts, cash or expenses paid on your behalf by a family member or friend.
- Amounts deducted from Social Security or Railroad Retirement benefits for Medicare premiums.
- Life, health and accident insurance premiums paid by your employer. However, if you pay

medical insurance or Health Maintenance Organization (HMO) premiums for you or your family, you can deduct the cost from household income.

- Loan proceeds.
- Inheritance **from a spouse**.
- Life insurance benefits **from a spouse**.

Property Taxes that Can Be Claimed for Credit

Ad valorem property taxes levied on your homestead in 2001, including collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may add to your 2001 taxes the amount of property taxes billed in 2001 from a corrected or supplemental tax bill. You must deduct from your 2001 property taxes any refund of property taxes received in 2001 that was a result of a corrected tax bill from a previous year.

Do not include:

- Delinquent property taxes (e.g., 2000 property taxes paid in 2001).
- Penalty and interest on late payment of property tax.
- Delinquent water or sewer bills.
- Property taxes on cottages or second homes.
- Special assessments (for drains, sewers, etc.) that are not based on taxable value or are not applied to the entire taxing jurisdiction.

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.

Owner-occupied duplexes. When both units are equal, you are limited to 50 percent of the tax on both units.

Owner-occupied income property. Apartment building 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 a business deduction on your U.S. 1040.

For example, your home has an upstairs apartment that is rented to a tenant for \$395 a month. Total property taxes on your home are \$2,150. The calculations are as follows:

Step 1:

$\$395 \times 12 = \$4,740$ annual rent
 $\$4,740 \times .20 = \948 taxes attributable to the apartment
 $\$2,150$ total taxes - $\$948 = \$1,202$ taxes attributable to your homestead

Step 2:

$\$2,150$ total taxes - $\$858$ taxes claimed as a business deduction = $\$1,292$ taxes attributable to your homestead

Your taxes that can be claimed for credit are \$1,202, the smaller of the two computations.

Farmers. Include farmland taxes in your property tax credit claim if any of the following conditions apply:

- If your gross receipts from farming are greater than your household income, you can claim all of your farmland taxes including taxes on unoccupied farmland. Do not include taxes on farmland that is not adjacent or contiguous to your home and that you rent or lease to another person.
- If gross receipts from farming are less than your household income and you have lived in your home more than 10 years, you can claim the taxes on your home and the farmland adjacent and contiguous to your home.
- If gross receipts from farming are less than your household income and you have lived in your home less than 10 years, you may claim the taxes on your home and the five acres of farmland adjacent and contiguous to your home.

You may not claim rent paid for vacant farmland when computing your property tax credit claim.

Include any farmland preservation tax credit in your household income. Enter the amount of credit you received in 2001 on line 18 or include it in net farm income on line 16.

Homestead property tax credits are not included in household income. If you included this amount in your taxable farm income, subtract it from household income.

Rent That Can Be Claimed 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 live in housing on which **service fees** are paid instead of taxes, 10 percent of your rent is eligible for credit. If the landlord says your tax share is less than 10 percent, use the amount the landlord gives you.
- 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.
- **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.)
- When you pay **room and board in one fee**, the landlord should be able to exclude the board portion of your payment and tell you the amount that goes toward your room. You may then claim 20 percent of your room rent as taxes.

You may also determine your tax to claim for credit based on square footage. For example, you pay \$750 a 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: $600/62,000 = .0097$

Step 2: $\$54,000 \times .0097 = \524 taxes you can claim for credit

Amending Your Claim

Use the MI-1040X form and attach a copy of your corrected MI-1040CR-2 claim. You must do this within four years of the due date of your original income tax return.

If You Moved in 2001

Residents who lived temporarily 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 4.)

If you bought or sold your home, you must prorate your taxes. Complete 31-41 of Form MI-1040CR-2 to determine taxes that can be claimed for credit. Use only the taxes levied in 2001 on each Michigan homestead, then prorate those taxes based on the days of occupancy. Do not include taxes on out-of-state property.

Married During 2001

Complete lines 31-41 to prorate taxes for the period of time each spouse occupied his or her home. Complete lines 42-53 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 2001" and the date of your marriage next to line 41. This applies only to homes located in Michigan and to couples who married during 2001.

Part-year Residents

If you lived in Michigan at least six months during the year, you may be entitled to a partial credit. You must include all income received as a Michigan resident in household income. Complete lines 31-41 to determine the taxes that apply to your Michigan homestead.

Residents of Nursing Homes and Other Adult Care Homes

If you are a resident of a nursing home, adult foster care home or home for the aged, file an MI-1040CR to obtain the maximum credit you are entitled to. The form and instructions for filing are in the *2001 Michigan Income Tax Returns and Homestead Property Tax Credit Claim* booklet. To obtain the booklet, see page 3 "Where to Get Forms."

Deceased Claimants

The estate of a taxpayer who died in 2001 (or 2002 before filing a claim) may be entitled to a credit for 2001. The surviving spouse or personal representative can claim this credit.

The **surviving spouse** may file a joint claim with the deceased. Enter both names and Social Security numbers on the form, and write "deceased" or "DECD" after the deceased's name. Sign the return and write "filing as surviving spouse" in the deceased's signature block. Enter the deceased's date of death in the "Deceased Taxpayers" box located above the signature block on the bottom of page 2. Include the deceased's income in household income.

The personal representative claiming a credit must prorate taxes to the date of death. Complete lines 33-41 to prorate the property taxes or lines 42-53 if taxpayer paid rent. Annualize household income. (See the instructions for line 30 on page 9.) Attach a copy of the tax bills or rent receipts. Also submit a copy of the federal *Statement of Person Claiming Refund Due a Deceased Taxpayer*

(Form 1310) or a Michigan *Claim for Refund Due a Deceased Taxpayer* (Form MI-1310).

On line 1 enter the names of the deceased and personal representative in the following order:

Joe Lane, Est. of
Mary Jones, Rep.

Use the deceased's Social Security number and the personal representative's address. Enter the date of death in the "Deceased Taxpayers" box located above the signature block on the bottom of page 2.

Separated and Filing a Joint Return With Your Spouse

Your claim must be based on the tax or rent for 12 months on only one home. The household income must be the combined income of both spouses for the entire year.

Filing Separate Federal and State Returns and Maintaining Separate Homesteads

You may each claim a credit. Each credit is based on the individual taxes or rent and individual income for each person.

Separated or Divorced in 2001

Figure your credit based on the taxes you paid together before your separation plus taxes you paid individually after your separation. Attach a schedule showing your computation.

Example: Bob and Susan separated on October 2, 2001. The annual taxes on the home they owned were \$1,860. Susan continued to live in the home, and Bob moved to an apartment on October 2 and paid \$350 per month rent for the rest of the year. Susan earned \$20,000 and Bob earned \$25,000. They lived together for 274 days.

Step 1: Calculate the prorated income for each spouse for the 274 days they lived together. Divide each spouse's total income by 365 days then multiply that figure by 274.

$$\text{Susan } (\$20,000/365) \times 274 = \$15,014$$

$$\text{Bob } (\$25,000/365) \times 274 = \$18,767$$

Step 2: Add both prorated incomes together to determine the total income for the time they lived together.

$$\$15,014 + \$18,767 = \$33,781$$

Step 3: Divide each individual's prorated share of income by the total income from Step 2 to determine the percentage of income attributable to each.

$$\text{Susan } \$15,014/\$33,781 = 44\%$$

$$\text{Bob } \$18,767/\$33,781 = 56\%$$

Step 4: Calculate the prorated taxes eligible for credit for the time they lived together. Divide the \$1,860 by 365 days then multiply by 274 days.

$$(\$1,860/365) \times 274 = \$1,396$$

Step 5: Calculate each individual's share of the prorated taxes. Multiply the \$1,396 by the percentages determined in Step 3.

$$\text{Susan } \$1,396 \times 44\% = \$614$$

$$\text{Bob } \$1,396 \times 56\% = \$782$$

Enter these amounts on line 36, column A, of your MI-1040CR-2. Then complete lines 37-40.

Susan uses lines 33-40, column B, to determine her share of taxes for the remaining 91 days. Bob uses lines 42-52 to determine his share of rent. Each completes the remaining lines of the MI-1040CR-2 or MI-1040CR according to the line-by-line instructions.

Married, Filing Separately

Spouses who file separate Michigan income tax returns and share a household are entitled to only one property tax credit. Complete the property tax credit claim jointly and include income from both spouses in household income. You may then divide the credit as you wish. 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 your portion of the credit on line 30 of Form MI-1040.

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 person should file an individual claim based on his or her household income and prorated share of taxes or rent paid.

Line-By-Line Instructions for Form MI-1040CR-2

Lines not listed are explained on the form.

Identification

Lines 1, 2 and 3: If you are filing this form with an income tax return (Form MI-1040), you do not need to enter your address on this form, but you must enter your name(s) and Social Security

number(s). If you are married filing separate claims, enter both Social Security numbers but do not enter your spouse's name.

Line 4: See pages 15 and 16.

Line 5: If you and your spouse had a different residency status, check the box that applies to each spouse.

Property Tax and Household Income

If you bought or sold your home or if you are a part-year resident, go to line 31 of the MI-1040CR-2. Renters, go to line 42 of the MI-1040CR-2.

Include all taxable and nontaxable income you and your spouse received

in 2001. If your family lived in Michigan and one spouse earned wages outside Michigan, include the income earned out-of-state in your household income. (See "Who may claim a property tax credit" on page 4 and "Household income" on page 5.)

Line 8: If you own your homestead, enter the taxable value of your homestead from your 2001 property tax statement. If you do not know your taxable value, ask your local treasurer. Farmers should include the taxable value on all land that qualifies for this credit.

Line 9: Read "Property taxes that can be claimed for credit" on page 5 before you complete this line.

Line 10: Divide your taxable value allowance by the taxable value of your home to determine your percentage of tax relief. See example on page 10.

Line 12: Enter all compensation received as an employee. Include strike pay, supplemental unemployment benefits (SUB pay), deferred compensation, sick pay or long-term disability benefits, including income protection insurance.

Line 14: Enter the total of the amounts from the following U.S. forms: *Schedule C* (business income or loss); 4797 (other gain or loss); and *Schedule E* (rents, royalties, partnerships, S corporations, estates and trusts). Include amounts from sources outside Michigan. **Attach these schedules to your claim.**

Line 15: Enter all annuity, pension and IRA benefits and the name of the payer. This should be the taxable amount shown on your U.S. 1099-R. If no taxable amount is shown on your U.S. 1099-R, use the amount required to be included in AGI. Enter zero if all of your distribution is from your contributions made with income previously included in adjusted gross income. The amount you are reporting should 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. 4972.

Line 16: Enter the amount from U.S. *Schedule F* (farm income or loss). Attach *Schedule F*.

Line 17: Enter all capital gains. This is the total of short- and long-term gains, less short- and long-term losses from your U.S. *Schedule 1040D*, line 17 (for gains) or line 18 (for losses). Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax.

Line 18: Enter alimony and other taxable income. Describe other taxable income. This includes:

- Alimony received.
- Awards, prizes, lottery, bingo and other gambling winnings over \$300 (see "Household income does NOT include" on page 5).
- Farmland Preservation Tax Credits if not included in farm income on line 16.

Line 19: Enter your Social Security, Supplemental Security Income (SSI) and 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. **Do not** include the amount deducted for Medicare.

Line 20: Enter child support and all care payments received as a foster parent. **Note:** If you received a 2001 *Child Support Annual Statement* showing child support payments paid to the Friend of the Court, enter the child support portion here and attach a copy of the statement. Also see line 24.

Line 22: Enter other nontaxable income. This includes:

- 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.
- The value over \$300 in gifts of cash, merchandise or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) from parents, relatives or friends.
- Minister's housing allowance.
- Amounts paid directly to you as a scholarship, stipend, grant or GI bill benefits.
- Reimbursements from child and/or medical care spending accounts.

Also include such payments made on your behalf except government payments made directly to an educational institution or subsidized housing project.

Line 23: Enter workers' compensation, service-connected disability compensation and pension benefits from the Veterans Administration. Veterans receiving retirement benefits should enter the benefits on line 15.

Line 24: Enter the total payments made to your household by the Family Independence Agency (FIA) and all other public assistance payments. Your 2001 *Annual Statement(s)* mailed by FIA in January 2002 will show your total FIA 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 2001 *Child Support Annual Statement*, subtract the amount of child support payments entered on line 20 from the total FIA payments and enter the difference here.

Line 26: Enter total adjustments from your U.S. 1040, line 32, or U.S. 1040A, line 18. Identify any adjustments to income. These adjustments reduce household income:

- Payments to an individual retirement account (IRA), Keogh (HR 10), SEP, or SIMPLE plans,
- Student loan interest,
- Medical savings account deduction,
- Moving expenses,
- Deduction for self-employment tax,
- Self-employed health insurance deduction,
- Forfeited interest penalty for premature withdrawal,
- Alimony paid.

Also enter the amount of a net operating loss (NOL) deduction. **Note:** A deduction for a carryback or carryforward of an NOL cannot exceed federal modified taxable income. Attach your *Application for a Net Operating Loss Refund* (Form MI-1045).

Line 27: Enter medical insurance or HMO premiums you paid for yourself and your family (NOT MEDICARE). Include medical insurance premiums paid through payroll deduction. Include the portion of auto insurance paid for medical coverage. Do not include any insurance premiums deducted on line 26 or amounts paid for income protection insurance.

Line 29: HOUSEHOLD INCOME is used only to compute your credit. Taxpayers with household income over \$82,650 are not eligible for a credit in any category.

Your Credit

Line 30: Enter the amount below that applies to you (maximum \$1,200).

- FIP and FIA recipients, enter amount from line 57.
- Taxpayers who have household income over \$82,650 are not eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that your household income exceeds \$73,650. If you are filing a part-year return (for a deceased taxpayer or a part-year resident), you

must annualize the household income to determine if the credit reduction applies. If the annualized income is more than \$73,650, enter annualized income on line 29 of Form MI-1040CR-2. If the annualized household income is less than \$73,650, the phase-out does not apply. Then use actual household income attributable to Michigan on line 29. A surviving spouse filing a joint claim does not have to annualize the deceased spouse's income.

To annualize income (project what it would have been for a full year):

Step 1: Divide 365 by the number of days the claimant lived or was a Michigan resident in 2001.

Step 2: Multiply the answer from step 1 by the claimant's household income (line 29). The result is the annualized income.

Renters (Veterans Only)

See "Rent that can be claimed for credit" on page 6.

Line 42: If you rented a Michigan homestead subject to local property taxes, enter the street number and name, city, landowner's name and address, number of months rented, rent paid per month and total rent paid. Do this for each Michigan homestead rented during 2001. If you need more space, attach an additional sheet. Do not include more than 12 months' rent. Do not include amounts paid directly to the landowner on your behalf by a government agency.

IMPORTANT: If you rented your Michigan homestead(s) for the entire year, complete lines 42-46. If you rented your Michigan homestead(s) for part of the year, complete lines 42-53.

Credit Proration

If you received FIP assistance or other FIA benefits in 2001, prorate your credit to reflect the ratio of income from other sources to your total household income.

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.

Your tax preparer 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 claim with your preparer.

Attachments

Assemble your claim and attachments in the following order and staple in the upper left corner.

- Farmland credit (MI-1040CR-5)
- Schedule CR-5
- Property tax credit (MI-1040CR-2)
- Home heating credit (MI-1040CR-7)
- Qualified Adoption Expenses (MI-8839)

If you file a prescription drug credit (MI-1040CR-9) **do not** staple it to your return; fold it and leave it loose in the envelope.

If you are also filing an MI-1040, assemble your returns and attachments according to the instructions in the MI-1040 booklet.

Where to Mail Your Return

Mail your claim to:

Michigan Department of Treasury
Lansing, MI 48956

Keep a copy of this form and all supporting documents for six years.

Direct Deposit

Check with your financial institution to make sure they will accept direct deposit, and to get the correct Routing Number (RTN) and Account Number. Some financial institutions do not allow a joint refund to be deposited into an individual account. Check with your financial institution.

a. Routing Number (RTN). Enter the nine-digit routing number. The routing number is usually found between the symbols |: and |: on the bottom of your check (see check sample). The first two digits must be 01 through 12 or 21 through 32. If an incorrect number is entered, the direct deposit will be rejected and a check sent instead.

Richard and Cindy Jones
123 Main Street
Anytown, MI 49111

Date: _____

1800

SAMPLE

\$ _____

Dollars

ANYTOWN BANK
Anytown, MI 49111

Routing Number Account Number

|: 270000065 |: 3000000915 " • 01800

Do not include check number

b. Account Type. Check the box for checking or savings.

c. Account Number. Enter your bank account number up to 17 characters (both numbers and letters). The account number is usually found

immediately to the right of the routing number on the bottom of your check (see check sample). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave unused boxes blank. Do not include the check number.

TABLE 1 - 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/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. Veteran of wars before World War I, pensioned veteran, his/her surviving spouse, or active military		3,500
E. Surviving spouse of a nondisabled or nonpensioned 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 1 above by the taxable value of your homestead. The result is a percentage. 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 household income 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 1 above is \$4,500. Compute the credit as follows:

$$\begin{aligned} & \$4,500 \text{ TVA (from Table 1)} / \$15,000 \\ & 30\% \text{ refundable (.30)} \\ & \$750 \text{ property taxes} \times .30 = \$ 225 \text{ credit} \end{aligned}$$

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 millage rate on the homestead. For example, you are a pensioned veteran and rent your home for \$395 per month. Your local assessor tells you the millage rate for your home is 56 mills (.056 or \$56 for every \$1,000 of taxable value). Compute the credit as follows:

$$\begin{aligned} & \$395 \text{ monthly rent} \times 12 = \$4,740 \text{ yearly rent} \\ & \$4,740 \times .20 = \$948 \text{ taxes attributable to rent} \\ & \$948 / .056 \text{ (millage rate)} = \$16,929 \text{ (taxable value)} \\ & \$3,500 \text{ TVA (from Table 1)} / \$16,929 \text{ (taxable value)} \\ & = 20.67\% (.2067) \text{ refundable} \\ & \$948 \text{ property taxes} \times .2067 = \$196 \text{ credit} \end{aligned}$$

Reminder: Blind people who rent their homestead do not qualify for credit on Form MI-1040CR-2 and should file as totally and permanently disabled persons on Form MI-1040CR.

School District Code List (See MI-1040CR-2, line 4.)

Michigan public school districts are listed alphabetically with code number to the **left** of the names. When more than one district has the same name, the city name in parentheses helps you choose the right district.

Residents, choose the code for the district where you lived December 31, 2001. Call your local assessor or treasurer if you do not know your school district name.

Nonresidents, enter "10000" in the code box.

31020 Adams Twp.	28035 Buckley	33010 EastLansing	8030 Hastings
46020 Addison	73080 Buena Vista	34340 Easton Twp. (6)	63130 Hazel Park
46010 Adrian	56020 BullockCreek	23050 EatonRapids	73210 Hemlock
58020 Airport	75020 Burr Oak	11250 Eau Claire	62060 Hesperia
79010 AkronFairgrove	02020 Burt Twp.	82250 Ecorse	82070 HighlandPark
05010 Alba	78020 Byron	14030 Edwardsburg	60020 Hillman
13010 Albion	41040 Byron Center	05060 Elk Rapids	30020 Hillsdale
01010 Alcona	83010 Cadillac	05065 Ellsworth	70020 Holland
74030 Algonac	41050 Caledonia	31070 Elm River Twp.	63210 Holly Area
03030 Allegan	31030 Calumet	49055 Engadine	33070 Holt
82020 AllenPark	30010 Camden Frontier	21010 Escanaba	61120 Holton
70040 Allendale	74040 Capac	09050 EssexvilleHampton	13080 Homer
29010 Alma	25080 Carman-Ainsworth	67020 Ewart	03070 Hopkins
44020 Almont	55010 Carney Nadeau	66045 Ewen-Trout Creek	72020 HoughtonLake
04010 Alpena	79020 Caro	40060 Excelsior (1)	31110 Houghton-Portage
50040 Anchor Bay	73030 Carrollton	68030 Fairview	47070 Howell
81010 Ann Arbor	59020 Carson City Crystal	63200 Farmington	46080 Hudson
06010 Arenac Eastern	76070 Carsonville-Pt. Sanilac	18020 Farwell	70190 Hudsonville
50050 Armada	32030 Caseville	03050 Fennville	82340 Huron
07010 Arvon Twp.	79030 Cass City	25100 Fenton	63220 Huron Valley
29020 Ashley	14010 Cassopolis	63020 Ferndale	58070 Ida
13050 Athens	41070 Cedar Springs	50090 Fitzgerald	44060 Imlay City
25130 Atherton	50010 Centerline	82180 Flat Rock	82080 Inkster
60010 Atlanta	05035 CentralLake	25010 Flint	16050 Inland Lakes
06020 Au Gres Sims	59125 Central Montcalm	25120 Flushing	34010 Ionia
02010 AuTrain-Onota	75030 Centreville	40020 Forest Area	34360 Ionia Twp. (2)
63070 Avondale	15050 Charlevoix	41110 Forest Hills	22010 Iron Mountain
	23030 Charlotte	36015 Forest Park	27020 Ironwood
	31050 Chassell Twp.	19070 Fowler	52180 Ishpeming
	16015 Cheboygan	47030 Fowlerville	29060 Ithaca
32010 Bad Axe	81040 Chelsea	73190 Frankenmuth	
43040 Baldwin	73110 Chesaning Union	10025 Frankfort-Elberta	38170 Jackson
80020 Bangor	54025 Chippewa Hills	50100 Fraser	58080 Jefferson Sch.-Monroe Co.
80240 Bangor Twp. (8)	50080 Chippewa Valley	73200 Freeland	70175 Jenison
(Bangor)	32040 Church	53030 Freesoil	69030 Johannesburg-Lewiston
09030 Bangor Twp.	18010 Clare	62040 Fremont	30030 Jonesville
(Bay City)	63090 Clarenceville	61080 Fruitport	
07020 Baraga Twp.	63270 Clawson	29050 Fulton	39010 Kalamazoo
21090 Bark River Harris	39020 Climax Scotts	39050 Galesburg Augusta	51045 Kaleva Norman-Dickson
19100 Bath	46060 Clinton	11160 Galien Twp.	40040 Kalkaska
13020 Battle Creek	50070 Clintondale	03440 Ganges (4)	25110 Kearsley
09010 Bay City	25150 Clio	82050 Garden City	41140 Kelloggsville
37040 Beal City	12010 Coldwater	69020 Gaylord	41145 Kenowa Hills
51020 Bear Lake	56030 Coleman	25070 Genesee	41150 Kent City
15010 Beaver Island	32260 Colfax Twp. (1F)	72010 Gerrish Higgins	41160 Kentwood
26010 Beaverton	11330 Coloma	82290 Gibraltar	28090 Kingsley
58030 Bedford	75040 Colon	21025 Gladstone	79080 Kingston
25240 Beecher	38040 Columbia	26040 Gladwin	
34080 Belding	39030 Comstock	45010 Glen Lake	50140 L'Anse Creuse
05040 Bellaire	41080 Comstock Park	80110 Gobles	07040 L'Anse Area
23010 Bellevue	38080 Concord	41120 Godfrey Lee	78040 Laingsburg
25060 Bendle	75050 Constantine	41020 Godwin Heights	57020 Lake City
25230 Bentley	70120 Coopersville	25050 Goodrich	25200 Lake Fenton
11010 Benton Harbor	78100 Corunna	25030 Grand Blanc	31130 Lake Linden Hubbell
10015 Benzie County Central	80040 Covert	70010 Grand Haven	63230 Lake Orion
63050 Berkley	20015 Crawford AuSable	23060 Grand Ledge	32050 Laker Schools
34140 Berlin Twp. (3)	82230 Crestwood	41010 Grand Rapids	50120 Lakeshore
11240 Berrien Springs	76080 CrosswellLexington	41130 Grandville	(St. Clair Shores)
27010 Bessemer City		62050 Grant	11030 Lakeshore
21065 Big Bay De Noc		42030 Grant Twp.	(Stevensville, Berrien Co.)
62470 Big Jackson	33040 Dansville	38050 Grass Lake	59090 Lakeview(Lakeview)
54010 Big Rapids	25140 Davison	59070 Greenville	13090 Lakeview (Battle Creek)
73170 Birch Run	82030 Dearborn	82300 Grosse Ile Twp.	50130 Lakeview (St. Clair Shores)
63010 Birmingham	82040 Dearborn Heights (7)	82055 Grosse Pointe	25280 Lakeville
46040 Blissfield	80050 Decatur	39065 Gull Lake	34090 Lakewood
63080 Bloomfield Hills	76090 Deckerville	52040 Gwinn	63280 Lamphere
32250 Bloomfield Twp. (7F)	46070 Deerfield		33020 Lansing
(Huron Co.)	08010 Delton-Kellogg		44010 Lapeer
80090 Bloomingdale	17050 Detour	11670 Hagar Twp. (6)	80130 Lawrence
49020 Bois Blanc Pines	82010 Detroit	35020 Hale	80140 Lawton
15020 Boyne City	19010 DeWitt	03100 Hamilton	45020 Leland
15030 Boyne Falls	81050 Dexter	82060 Hamtramck	49040 Les Cheneaux
63180 Brandon	31100 Dollar Bay-Tamarack City	31010 Hancock	33100 Leslie
11210 Brandywine	14020 Dowagiac Union	38100 Hanover Horton	81070 Lincoln
29040 Breckenridge	44050 Dryden	32060 Harbor Beach	82090 Lincoln Park
22030 Breitung Twp.	58050 Dundee	24020 Harbor Springs	25250 Linden
73180 Bridgeport-SpaULDing	78030 Durand	13070 Harper Creek	30040 Litchfield
11340 Bridgman		82320 Harper Woods	24030 Littlefield
47010 Brighton		18060 Harrison	82095 Livonia
17140 Brimley	74050 East China	64040 Hart	41170 Lowell
46050 Britton Macon	50020 East Detroit	80120 Hartford	53040 Ludington
12020 Bronson	41090 East Grand Rapids	47060 Hartland	
76060 Brown City	38090 East Jackson	33060 Haslett	
11310 Buchanan	15060 East Jordan		

Review this label. If the information is correct, place the label in the address block on your tax return. **If any information is incorrect, do not use this label.** Write the correct information on the return. If you use a tax preparer, take this book to your preparer and ask him or her to use this label. Using this label will help shorten the processing time of your return.

49110 Mackinac Island	30050 North Adams - Jerome	61220 Reeths Puffer	28010 Traverse City
16070 Mackinaw City	44090 North Branch	52110 Republic Michigamme	82155 Trenton
46090 Madison (Adrian)	55115 North Central	50180 Richmond	59080 Tri County (Howard City)
63140 Madison (Madison Hts.)	22045 North Dickinson Co.	82120 River Rouge	63150 Troy
05070 Mancelona	32080 North Huron	11033 River Valley	
81080 Manchester	61230 North Muskegon	82400 Riverview	32170 Ubly
51070 Manistee	45040 Northport	63260 Rochester	13135 Union City
77010 Manistique	41025 Northview	41210 Rockford	79145 UnionvilleSebewaing
83060 Manton	82390 Northville	71080 Rogers City Area	50210 Utica
23065 Maple Valley	38140 Northwest	50190 Romeo	
14050 Marcellus	22025 Norway Vulcan	82130 Romulus	82430 Van Buren
27060 Marenisco	75100 Nottawa	50030 Roseville	50220 Van Dyke
67050 Marion	63100 Novi	23590 Roxand Twp. (12)	69040 Vanderbilt
13095 Mar Lee		63040 Royal Oak	38020 Vandercook Lake
76140 Marlette		17110 Rudyard	79150 Vassar
52170 Marquette City	63250 Oak Park		32650 Verona Twp. (1F)
13110 Marshall	61065 Oakridge	73010 Saginaw City	59150 Vestaburg
03060 Martin	33170 Okemos	73040 Saginaw Twp.	39170 Vicksburg
74100 Marysville	23080 Olivet	81120 Saline	
33130 Mason	71050 Onaway	46130 Sand Creek	27070 Wakefield Twp.
58090 Mason (Erie)	23490 Oneida Twp. (3)	76210 Sandusky	30080 Waldron
53010 Mason County Central (Scottville)	51060 Onekama	34120 Saranac	64090 Walkerville
53020 Mason County Eastern (Custer)	46110 Onsted	03080 Saugatuck	63290 Walled Lake
	66050 Ontonagon	17010 Sault Ste. Marie	50230 Warren
80150 Mattawan	61190 Orchard View	39160 Schoolcraft (Kalamazoo Co.)	50240 Warren Woods
79090 Mayville	35010 Oscoda	64080 Shelby	63300 Waterford
57030 McBain	03020 Otsego	37060 Shepherd	27080 Watersmeet Twp.
82045 Melvindale Allen Park	19120 OvidElsie	32610 Sigel Twp.-Adams (3) (Bad Axe)	11320 Watervliet
74120 Memphis	32090 Owendale Gagetown	32620 Sigel Twp. (4)	33215 Waverly
75060 Mendon	78110 Owosso	32630 Sigel Twp. (6)	03040 Wayland Union
55100 Menominee	63110 Oxford	11830 Sodus Twp. (5)	82160 Wayne-Westland
56050 Meridian	34040 Palo	80010 South Haven	33220 Webberville
73230 Merrill	39130 Parchment	50200 South Lake	52160 Wells Twp.
83070 Mesick	80160 Paw Paw	63240 South Lyon	63160 West Bloomfield
38120 Michigan Center	76180 Peck	82140 South Redford	65045 West Branch-Rose City
21135 Mid Peninsula	24040 Pellston	63060 Southfield	36025 West Iron County
56010 Midland	13120 Pennfield	82405 Southgate	70070 West Ottawa
81100 Milan	64070 Pentwater	41240 Sparta	38010 Western
79100 Millington	78080 Perry	70300 Spring Lake	82240 Westwood
68010 Mio Au Sable	24070 Petoskey	38150 Springport	25210 Westwood Heights
61060 Mona Shores	19125 Pewamo - Westphalia	73240 St. Charles	62090 White Cloud
58010 Monroe	17090 Pickford	49010 St. Ignace City	75070 White Pigeon
59045 Montabella	47080 Pinckney	19140 St. Johns	66070 White Pine
61180 Montague	09090 Pinconning	11020 St. Joseph	17160 Whitefish
25260 Montrose	67055 Pine River	29100 St. Louis	58110 Whiteford
49070 Moran Twp.	30060 Pittsford	06050 Standish - Sterling	61240 Whitehall
46100 Morenci	03010 Plainwell	31140 Stanton Twp.	81140 Whitmore Lake
54040 MorleyStanwood	82100 Plymouth Canton	55120 Stephenson	35040 Whittemore Prescott
78060 Morrice	63030 Pontiac	33200 Stockbridge	33230 Williamston
50160 Mt. Clemens	32130 Port Hope	75010 Sturgis	81150 Willow Run
25040 Mt. Morris	74010 PortHuron	58100 Summerfield	16100 Wolverine
37010 Mt. Pleasant	39140 Portage	02080 Superior Central	82365 Woodhaven
02070 Munising	34110 Portland	45050 Suttons Bay	82170 Wyandotte
61010 Muskegon	71060 Posen	73255 Swan Valley	41026 Wyoming
61020 Muskegon Heights	23090 Pottersville	25180 Swartz Creek	
	52100 Powell Twp.		74130 Yale
			81020 Ypsilanti
38130 Napoleon	12040 Quincy	48040 Tahquamenon	
52090 Negaunee		35030 Tawas	70350 Zeeland
11200 New Buffalo	21060 Rapid River	82150 Taylor	
50170 New Haven	61210 Ravenna	46140 Tecumseh	
78070 New Lothrop	30070 Reading	13130 Tekonsha	
62070 Newwaygo	82110 Redford Union	08050 Thornapple-Kellogg	
52015 Nice (Ishpeming) N.I.C.E.	67060 Reed City	75080 Three Rivers	
11300 Niles	79110 Reese		