MICHIGAN Taxpayer's Guide

For the 2020 Tax Year



Dear Taxpayer:

This booklet contains information for your 2021 Michigan property taxes and 2020 individual income taxes, homestead property tax credits, farmland and open space tax relief, and the home heating credit program.

For the 2020 income tax returns, the individual income tax rate for Michigan taxpayers is 4.25 percent, and the personal exemption is $4,750 for each taxpayer and dependent. An additional personal exemption is available if you are the parent of a stillborn child in 2020. The state also provides a $2,800 special exemption for each tax filer or dependent in the household who is deaf, paraplegic, quadriplegic, hemiplegic, totally and permanently disabled or blind. An additional $400 exemption is available for each disabled veteran in the household.

This year, federal and state income tax returns are due April 15, 2021. Most taxpayers may request that their income tax refund be directly deposited into a U.S. financial account of their choice. To request direct deposit, fill out the direct deposit portion of the MI-1040, MI-1040CR, or MI-1040CR-2 or file Form 3174 and attach it to the state income tax form.

The information contained in this booklet may ease the burden of filling out state tax forms and may even save some taxpayers money. However, this booklet is not designed to provide line-by-line instructions for filling out state income tax forms. Please refer to the Michigan Department of Treasury's income tax instruction booklets for line-by-line guidance.

Please Note:

The tax forms have been included as an example for taxpayers. Anyone using these forms to file their state income tax and property tax credits should consult the department's instruction booklets. Any references on these forms to page numbers refer to pages in the department's instruction booklets and not to pages in this Taxpayer's Guide.

TABLE OF CONTENTS

Michigan Property Tax 1
- Property Tax Assessment 1
- Appealing a Tax Assessment 3
- Property Tax Rates 4
- Collection 4
- Tax Deferments 4
- Significant 2021 Property Tax Dates 5

Michigan Individual Income Tax 8
- Tax Information for Tax Year 2020 8
  - State Income Tax Exemptions 8
  - Additions and Subtractions 8
  - Tax Calculation 9
- State Income Tax Credits 9
  - Homestead Property Tax Credit 10
    - Examples of Computing the Credit 13
    - Filing the Homestead Property Tax Credit 13
  - Home Heating Credits 14
    - Standard Method 14
    - Alternative Method 15
    - Receiving the Home Heating Credit 15
  - Earned Income Tax Credits 16
  - Farmland Preservation Tax Credit 16
  - Voluntary Contributions Schedule 16
- Filing Income Tax Returns 17

2020 Individual Income Tax Forms
- Individual Income Tax
- Schedule 1
- Pension Schedule
- Voluntary Contributions Schedule
- Homestead Property Tax Credit
- Homestead Property Tax Credit for Veterans and Blind People
- Farmland Preservation Tax Credit
- Home Heating Credit

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MICHIGAN PROPERTY TAX

The general property tax has traditionally been an important part of our state's tax structure. Money raised through property taxes goes toward financing local services, such as police and fire protection; public education; the operation of city, village, township, and county governments; and special projects such as sewers, streets, and parks. All property taxes collected by local units of government, other than the state education tax which is sent to the state School Aid Fund for distribution, are kept locally, and no other part of that revenue is sent to or used by the state.

PROPERTY TAX ASSESSMENT

Property subject to taxation by local units of government is classified as either real or personal property. Real property consists of land and any improvements to the land, such as buildings and water and sewer facilities. Personal property includes tangible items such as furniture, machines, and equipment belonging to a business, and those items not permanently attached to land or buildings. Generally, residential personal property is exempt from taxation.

The process for determining a property owner's tax bill begins with calculating the property's assessed value. The "assessed value" of real property is the value placed upon the property by the local assessment officer. There are three valuations used in assessing real property in Michigan: assessed value, state equalized value, and taxable value. The Michigan Constitution requires that property be assessed uniformly at a rate not to exceed 50 percent of true cash value. True cash value is the usual selling price that the property would bring on the local market.

Property assessment is an annual, three-step process.

- First, the local assessor determines the *assessed value* of property based on the condition of the property on December 31 of the previous year. This is 50 percent of what the assessor determines to be the market price. If the property is covered by a conservation easement, the local assessor may take the easement into account in determining the assessed value. Conservation easements are voluntary restrictions on future development on the property.
- Second, the board of commissioners in each county equalizes, or applies an adjustment factor, to ensure that property owners in all cities, townships, villages, or school districts in the county pay their fair share of that unit's taxes. Equalization serves to bring the total valuation across assessing units as close to the 50 percent level as possible.
- Third, the State Tax Commission applies an adjustment factor to the county assessments to bring the total valuation across counties as close to the 50 percent level as possible. This process produces the property's *state equalized value*, or SEV.

While equalization results in the determination of the property's state equalized value, the *taxable value* is what is used to calculate property taxes. For newly acquired property, the SEV is the property's taxable value. For each continued year of ownership, taxable value is the lesser of that year's SEV versus the previous year's taxable value minus losses, adjusted for inflation, plus new property improvements. In other words, any increase in taxable value from one year to the next is capped at the rate of inflation or 5 percent, whichever is less, except for new construction. The inflation rate used to calculate 2021 taxable values is 1.4 percent.

When a property is transferred, the cycle starts anew, and the following year's SEV becomes the property's taxable value, eliminating the cap of the rate of inflation or 5 percent. This often triggers a "pop-up" in taxes due. A transfer of ownership occurs when a title or present interest in the property is transferred through conveyance by deed, land contract, trust, distribution under a will, certain leases, or other mechanisms. Transfers of property from one spouse to the other or from a decedent to a surviving spouse, among other exceptions, are not considered a transfer of ownership. In addition, transfers of residential property to an immediate family member are exempted from the pop-up if the property is not used for any commercial purpose following conveyance.

The pop-up from taxable value to SEV does not apply when eligible farmland is transferred to new owners. When someone purchases eligible farmland and files an affidavit testifying that the property will remain in agricultural use for at least seven years, the transfer will not trigger the pop-up. Transfers of land subject to a conservation easement are also exempted from the pop-up.

PRINCIPAL RESIDENCE EXEMPTION

A principal residence is exempt from taxes levied by a local school district for operating purposes of up to 18 mills. A homeowner's principal residence is defined as "the one place where an owner of the property has his or her true, fixed, and permanent home to which, whenever absent, he or she intends to return and that shall continue as a principal residence until another principal residence is established." Property owners may claim only one exemption. A married couple, filing income tax returns jointly, are generally entitled to no more than one principal residence exemption. However, there are exceptions to these rules. The law allows a temporary, additional exemption for up to three years on an unoccupied homestead listed for sale. Homeowners with a principal residence exemption currently residing in a nursing home, assisted living facility, or other location while convalescing and members of the armed services absent on active duty may maintain the exemption so long as they continue to own and maintain the property, they do not establish a new primary residence, and the property is not used for most commercial and business purposes. A homeowner who vacates their home because of damage or destruction may maintain the exemption for up to three years as long as they demonstrate an intent to move back in.

To be eligible for the homeowner's principal residence property exemption, a taxpayer must file an affidavit with the local tax collecting unit on or before June 1 for an exemption from the immediately succeeding summer tax levy and November 1 for an exemption from the immediately succeeding winter tax levy. Once filed, exemptions are valid in future years until rescinded. A denial of this exemption may be appealed to the Michigan Tax Tribunal. The appeal must be filed within 35 days from date of notice.

FARMLAND (QUALIFIED AGRICULTURAL) PROPERTY EXEMPTION

Farmland may be exempt from taxes levied by a local school district for operating purposes of up to 18 mills. Farmland must be determined to be qualified agricultural property. The state has defined qualified agricultural property as "unoccupied property and related buildings classified as agricultural, or other unoccupied property and related buildings located on that property devoted primarily to agricultural use." If a property is classified as agriculture for assessment purposes, a property owner does not need to take any action to receive the exemption, unless requested by the local assessor. Otherwise, a property owner must claim an exemption by filing an affidavit with the local tax collecting unit on or before May 1. In some cases, a partial exemption may be approved if part of the property is used for non-agricultural purposes. An exemption remains in place unless withdrawn or until rescinded. A denial of an exemption may be appealed to the local board of review. A board of review decision may be appealed to the Michigan Tax Tribunal within 35 days from the decision.

POVERTY EXEMPTION

A person may be eligible to request a poverty exemption from property taxes if they, at a minimum, own and occupy the property as their homestead, demonstrate evidence of ownership and identification, and meet poverty income standards. The local board of review makes the determination if the exemption should be granted or denied based on the guidelines for both income and asset levels adopted by the local unit of government. To be eligible for an exemption, a homeowner must apply to the local assessing unit after January 1 but before the day prior to the last day of the board of review. In certain jurisdictions, where permitted by resolution of the local governmental unit, a person who received the exemption in 2019, 2020, or both, or is approved for the first time in 2021, and receives a fixed income from public assistance may receive the exemption for up to 3 additional years without reapplication. March board of review denials may be appealed to the Michigan Tax Tribunal by the end of July. July and December board of review denials must be appealed to the Michigan Tax Tribunal within 35 days of notice.

DISABLED VETERANS EXEMPTION

Property owned and used as a homestead by a disabled and honorably discharged veteran is exempt from Michigan property taxes. To be eligible for this exemption, a disabled veteran must be determined by the U.S. Department of Veterans Affairs to be permanently or totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate, have a certificate from the U.S. Veterans Administration certifying that they are receiving or has received pecuniary assistance due to disability for special adaptive housing, or be rated by the U.S Department of Veterans Affairs as individually unemployable. This exemption is also available to an unremarried surviving spouse of a disabled veteran. An affidavit to qualify for this exemption must be filed annually with the local tax unit. A claim for the exemption is reviewed by the local board of review. A board of review decision may be appealed to the Michigan Tax Tribunal.

FARMLAND DEVELOPMENT RIGHTS AGREEMENT OR EASEMENT EXEMPTION

Property owners who own farmland covered by a development rights agreement or easement with the state are exempt from special assessments for sanitary sewers, water, lights, and nonfarm drainage on land covered by the agreement or easement. The exemption does not apply to assessments in place prior to entering into an agreement or easement. In addition, the property owner cannot take advantage of the services financed through the assessment on the exempted land and may be required to pay the assessment if the agreement or easement is ended.

APPEALING A TAX ASSESSMENT

THE LOCAL BOARD OF REVIEW

If, for any reason, a taxpayer disagrees with the assessed value, taxable value, or taxable status of property, he or she may appeal to the local board of review. Each city or township may have its own board of review or appoint a joint board of review with neighboring communities. Township boards of review are comprised of three, six, or nine voters who are appointed by the township board. The size, composition, and appointment of city boards of review vary according to requirements of their respective city charters. Boards of review meet in the week containing the second Monday in March to hear protests. Boards of review also meet in July and December to correct qualified errors in the roll, including adjustments for property incorrectly listed as having had a transfer of ownership or certain other errors regarding the taxable status of the property. These meeting dates are also used for disputes over claims for the homeowner's poverty exemption, disabled veterans status, and initial farmland property exemptions. Boards of review may retroactively award a principal residence exemption to a homeowner for property not exempted on the tax roll; however, denied principal residence exemptions are appealed directly to the Michigan Tax Tribunal, which must be filed within 35 days of denial. Corrections may be made for the year in which the appeal was filed and, in some cases, for the three immediately preceding years. Places and times of board of review meetings should be posted in the local newspaper.

THE MICHIGAN TAX TRIBUNAL

To make an appeal at the state level, a taxpayer must have first locally appealed an assessment of residential or agricultural property. If not satisfied with the judgment of the board of review, a taxpayer may appeal the decision to the Michigan Tax Tribunal, an independent body which has the power to hear appeals of judgments of the local boards of review. (Assessment classifications are appealed to the State Tax Commission.) The tribunal has seven members appointed by the Governor and confirmed by the Michigan Senate. To appeal an assessment to the Michigan Tax Tribunal, an appeal must be filed on or before August 2, 2021 for real or agricultural property and by June 1 for other property.

The Residential and Small Claims Division of the Michigan Tax Tribunal hears appeals of valuation of residential and agricultural property and appeals of agricultural and homeowner's principal residence exemptions. An appeal must be filed within 35 days after the assessor, county treasurer, or county equalization director denies a claim for an exemption. An appeal of a claim for a poverty exemption must be filed by July 31, if the claim was denied at the March board of review. A claim must be filed within 35 days if the July or December board of review (meetings held to correct errors in the roll) denies a claim of exemption.

A filling fee may be required for an appeal. There is no fee for the filing of an appeal of a poverty exemption denial or contesting a property's SEV or taxable value if the property is covered by a principal residence exemption of at least 50 percent. The fees for filing other property tax appeals vary depending on the type of appeal and the amount of SEV or taxable value in contention, whichever is greater, with a minimum of $25.00.

To initiate an appeal to the Michigan Tax Tribunal, the property owner must file a petition with the Tribunal's Small Claims Division. Petition forms can be found on the Michigan Tax Tribunal's Small Claims Division website, michigan.gov/taxtrib/0,4677,7-187-38254_38255-131291--,00.html. As of March 1, 2013, the Tribunal no longer accepts letters to initiate appeals.

PROPERTY TAX RATES

The tax rate, or millage, is the number of tax dollars the taxpayer must pay for each $1,000 of taxable value. This rate varies by local unit, but certain statewide constitutional and statutory restrictions exist. The rate may not exceed 15 mills ($15 per $1,000), split between a taxpayer's county, township, and school districts, except in counties in which voters have approved rates of up to 18 mills. Excluded from these limitations are:

- Debt service taxes for all debts of local units approved by the electorate;
- For general law counties, townships and school districts, extra-voted millage rates up to 50 mills not to exceed 20 years; and
- Taxes imposed by those units having tax limitations provided by charter or general law (cities, villages, charter townships, charter counties, community colleges, intermediate school districts (for special education and vocational education mills only) and other charter authorities).

Property taxes can be determined by multiplying the total local millage rate by the taxable value of property. A mill equals one one-thousandth of a dollar ($1 of tax for each $1,000 of taxable value). For example, if the local millage rate is 32 mills ($32 per $1,000 of taxable value) and the taxable value is $100,000, the formula would be $32 x 100, for a property tax of $3,200. The Michigan Department of Treasury has a property tax estimator on its website, treas-secure.state.mi.us/ptestimator/ptestimator.asp.

COLLECTION

Property taxes may be collected in the summer or the winter, or in some combination. Townships traditionally collect property taxes in the winter, but most cities collect property taxes in the summer. The six-mill state education tax is collected in the summer. School boards or intermediate school districts can request that a city or township collect half or all of their school taxes in the summer. County-allocated millages are collected in the summer and county extra-voted millages are collected in the winter.

TAX DEFERMENTS

There are several instances in which a taxpayer may have their payments for special assessments or summer or winter property taxes deferred.

SPECIAL ASSESSMENTS

A homeowner who is 65 years of age or older or who is totally and permanently disabled, and who is a citizen of the United States, a resident of this state for five or more years, the sole owner of a homestead for five or more years, and who meets household income standards, is eligible to defer special assessments on that homestead that, per 2020 PA 331, were assessed before October 1, 2020. The total amount of the special assessment to be deferred, exclusive of interest, cannot be less than $300.

For those who qualify for a special assessment deferment, the payment of the deferred special assessment by the owner, or the owner's estate, will include an interest charge of 1 percent per month or fraction of a month. Special assessments will be deferred until one year after the owner's death or until the homestead is sold, conveyed, or transferred to someone else. Death of a spouse, however, will not terminate the deferment for the surviving spouse, unless the surviving spouse remarries.

SUMMER PROPERTY TAX

A taxpayer who is 62 years of age or older (including the unremarried surviving spouse of a person who was 62 years of age or older at the time of death), a paraplegic, a quadriplegic, a hemiplegic, an eligible serviceperson, an eligible veteran, an eligible widow or widower, or who is totally and permanently disabled or blind may be able to delay paying summer taxes on his or her homestead if total household income in the prior taxable year did not exceed $40,000. Summer taxes on farms may also be deferred in certain situations where gross receipts in previous years are not less than household income in the preceding calendar year. If deferred, summer taxes may be paid on or before February 16 without any penalty or interest. Applications for deferment of summer taxes must be filed with the city, village, or township treasurer by September 14, or before the date summer taxes are due, whichever is later.

WINTER PROPERTY TAX

A taxpayer who is 65 years of age or older (including the unremarried surviving spouse of a person who was 65 years of age or older at the time of death), a paraplegic, a quadriplegic, a hemiplegic, an eligible serviceperson, an eligible veteran, an eligible widow, or who is totally and permanently disabled or blind may be able to delay paying the winter taxes on his or her homestead, without penalty, until May 1 of the first year of delinquency. Winter tax deferral is only available if approved by the county board of commissioners and is subject to certain conditions. Taxpayers can contact the county treasurer to determine if the winter tax deferment is available and to check qualifications.

SIGNIFICANT 2021 PROPERTY TAX DATES

December 31, 2020	Tax day for 2021 property tax assessments.
February 1, 2021	Notice by certified mail to all properties that are delinquent on their 2019 property taxes.
February 16	Last day to pay property taxes without the imposition of a late penalty charge equal to 3 percent of the tax in addition to the property tax administration fee, if any. The governing body may waive the penalty for the homestead property of a senior citizen (62 years of age or older), paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, or totally and permanently disabled or blind person, if that person has filed a claim for a homestead property tax credit with the state treasurer before February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before February 15. If statements are not mailed by December 31, the local unit may not impose the 3 percent late penalty charge. A local unit of government shall defer the collection of summer property tax until this date for property which qualifies.
March 1	Last day for local treasurers to collect 2020 property taxes. Properties with delinquent 2019 taxes forfeit to the county treasurer. County property tax administration fee of 4 percent added to unpaid 2020 taxes and interest at 1 percent per month. Local units to turn over 2020 delinquent taxes on real property to the county treasurer.

SIGNIFICANT 2021 PROPERTY TAX DATES (CONTINUED)

March 8

The local board of review meets. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The board of review must meet one additional day during this week and shall hold at least three hours of its required sessions during this week after 6 p.m.

> **Note:** The governing body of a city or township may authorize March 10 or 11 as an alternative starting date for the initial meeting of the March board of review.

April 1

Last day to pay all forfeited 2018 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2017 real property taxes vests solely in the foreclosing governmental unit**.**

April 5

The March board of review must complete their review of protests of assessed value, taxable value, property classification, or denial by assessor of continuation of Qualified Agricultural Property Exemption.

May 1

Deadline for filing a Principal Residence Exemption Active Duty Military affidavit (Form 4660) to allow military personnel to retain an exemption for up to three years if they rent or lease their principal residence while away on active duty.

Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the county board of commissioners.

Deadline for filing the Farmland (Qualified Agricultural) Property Exemption affidavit (Form 2599) with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt.

June 1

Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal, or utility personal must be made by filing a written petition with the Michigan Tax Tribunal.

Last day to send first notice to all properties that are delinquent on 2020 taxes.

Deadline for filing Homeowner's Principal Residence Exemption affidavit (Form 2368) for exemption from the summer tax levy of 18-mill school operating tax.

Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (Form 4640) for the summer tax levy.

> **Note:** Denial of a Homeowner's Principal Residence Exemption may be appealed by the owner to the Small Claims Division of the Michigan Tax Tribunal within 35 days after the date of the notice of denial.

June 7

Deadline for notifying protesting taxpayer in writing of board of review action.

June 30

Deadline for classification appeals to the State Tax Commission. A classification appeal must be filed with the state tax commission in writing on or before June 30 (Form 2167).

July 1

Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date.)

July 20

The July board of review may be convened to correct a qualified error.

> **Note:** The governing body of a city or township may authorize, by adoption of an ordinance or resolution, an alternative date during this week.

For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July board of review in the year for which the exemption was claimed or in the immediate succeeding three years if the exemption was not on the tax roll.

An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July board of review for the current year and the immediately preceding year if the exemption was not on the tax roll.

July board of review may hear appeals for current year only for poverty exemptions, but not poverty exemptions denied by the March board of review.

SIGNIFICANT 2021 PROPERTY TAX DATES (CONTINUED)

August 2

Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal.

August 16

Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50 percent of true cash value.

September 1

Last day to send second notice by first class mail to all properties that are delinquent on 2020 taxes.

September 14

Summer taxes due, unless property is located in a city with a separate charter due date.

Interest of 1 percent per month will accrue if the payment is late for the state education tax and county taxes that are part of the summer tax collection.

Note: Date may be different depending on the city charter.

Last day of deferral period for summer property tax levies.

October 1

County treasurer adds $15 for each parcel of property for which the 2019 real property taxes remain unpaid.

November 1

Deadline for filing Homeowner's Principal Residence Exemption affidavit (Form 2368) for exemption from the winter tax levy of 18-mill school operating tax.

Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (Form 4640) for the winter tax levy.

December 1

2021 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day.

Note: Appeal to the Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. (Limited to arithmetic errors.)

December 14

Special board of review meeting may be convened by assessing officer to correct qualified errors.

Note: The governing body of a city or township may authorize, by adoption of an ordinance or resolution, an alternative meeting date during this week.

For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December board of review in the year for which the exemption was claimed or the immediately succeeding three years.

An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December board of review for the current year and the immediately preceding year if the exemption was not on the tax roll.

December board of review to hear appeals for current year poverty exemptions only, but not poverty exemptions denied by the March or July board of review.

December 31

Tax day for 2022 property taxes.

Deadline for an owner that had claimed a Conditional Rescission of Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (Form 4640).

MICHIGAN INDIVIDUAL INCOME TAX

The Michigan individual income tax was first adopted in 1967. It is a direct flat-rate tax, which means that everyone is assessed the same tax rate (4.25 percent for 2020), regardless of their level of income.

The basis, or starting point, of calculating the Michigan income tax is an individual's adjusted gross income (AGI) as determined on federal income tax forms, such as the 1040, 1040-SR, or 1040NR. Various amounts are subtracted from, or added to, the federal AGI before Michigan income taxes are determined. After all appropriate exemptions, subtractions, and additions are applied, an individual's tax liability is determined by multiplying their remaining income by 4.25 percent. After the tax is calculated, an individual's tax liability may be reduced—sometimes even beyond zero—by various tax credits. Tax credits are subtracted after taxes are calculated, while tax deductions are subtracted from income before taxes are determined.

TAX INFORMATION FOR TAX YEAR 2020

The following sections of the Taxpayer's Guide provide general information on Michigan individual income tax exemptions, deductions, and credits for the 2020 tax year (i.e., for tax returns filed by the April 2021 deadline). The information provided here is meant only to supplement information provided by the Michigan Department of Treasury. Taxpayers should still consult with the official tax instruction booklets when calculating their state individual income tax liability.

STATE INCOME TAX EXEMPTIONS

Michigan taxpayers are allowed to take a number of exemptions, depending on the number of people in the taxpayer's household, their ages, and other factors. These exemptions include:

- $4,750 personal exemption.
- $4,750 for each dependent.

Special Exemptions

- $4,750 if you were the parent of a stillborn child delivered in 2020 and have a certificate of stillbirth from the Michigan Department of Health and Human Services.
- $2,800 for each person or dependent in the household who is deaf, paraplegic, quadriplegic, hemiplegic, totally and permanently disabled, or blind.
- $400 for each disabled veteran in the household.

ADDITIONS AND SUBTRACTIONS

Michigan law provides that some things that are not counted as income at the federal level must be counted as income in Michigan. Similarly, some things counted as income at the federal level are not counted as income under Michigan law. To determine income subject to state income taxes, adjustments must be made to the federal AGI. These additions and subtractions from income are listed on the form entitled, "Michigan Schedule 1," and a detailed description may be found in the instructions for Schedule 1.

Potential additions to Michigan income include:

- Gross interest and dividends from obligations issued by other states or their political subdivisions.
- Federal deductions taken for taxes on, or measured by, income including self-employment tax.
- Gains from Michigan related to certain capital gains and sales of certain business properties.
- Losses from a business or property located in another state or the sale or exchange of obligations of the United States government.
- Federal deductions taken for net operating losses, such as related to a business.
- Gross expenses from the production of oil and gas or the extraction of nonferrous metallic minerals subject to the Michigan severance tax deducted at the federal level.
- Nonqualified withdrawals from a Michigan Education Savings Program (MESP) or Achieving a Better Life Experience (ABLE) Program account.
- Refunds from terminated Michigan Education Trust (MET) accounts.

Potential subtractions from Michigan income include:

- Social Security benefits included in federal AGI.
- Retirement or pension benefits received for service in the U.S. armed forces or Michigan National Guard.
- Retirement or pension benefits received under the federal Railroad Retirement Act.
- Retirement or pension benefits received from a Michigan or U.S. government public retirement system or a public retirement system in another state if you or your spouse were born before 1946.*
- Retirement or pension benefits received from a private pension if you or your spouse were born before 1946.*
- Dividends, interest, and capital gains if you or your spouse were born before 1946.*
- Michigan standard deduction if you or your spouse were born between 1946 and 1953.*
- Retirement or pension benefits received from employment with a governmental agency exempt from Social Security if you or your spouse were born on or after January 1, 1946, but before January 2, 1958, or you or your spouse were born after December 31, 1952, and retired as of January 1, 2013.*
- Income from U.S. government obligations (e.g., Series EE bonds, Treasury notes).
- Federal gains related to certain capital gains and sales of certain business properties.
- Income attributable from another state.
- Compensation received for active duty in the U.S. armed forces.
- Income earned while a resident of a Renaissance Zone.
- Refunds from state and city income taxes and homestead property tax credits included in federal AGI.
- Contributions to a Michigan Education Savings Program (MESP) account or Achieving a Better Life Experience (ABLE) account.
- Payments for a Michigan Education Trust (MET) prepaid tuition contract or a contribution to the MET Charitable Tuition Program.
- Gross income subject to the Michigan severance tax from the Michigan production of oil and gas or the extraction of nonferrous metallic minerals included in federal AGI.
- Certain income earned as a member of a federally recognized tribe who lives in an area covered by an active tax agreement between the tribe and the state.
- Michigan net operating losses, such as related to a business.
- Benefits from a discriminatory self-insured medical expense reimbursement plan.
- Settlement payments received as a Holocaust victim.

***The amount of and eligibility for these subtractions depend on your age.**

Please see the appropriate official tax instruction booklet for a list of all the available additions and deductions that may be added or subtracted from a taxpayer's adjusted gross income.

TAX CALCULATION

After all applicable exemptions, additions, and subtractions are applied, the Michigan individual income tax is calculated. The Michigan income tax rate is 4.25 percent for the 2020 tax year.

STATE INCOME TAX CREDITS

Michigan offers a number of tax credits that allow taxpayers to reduce their tax bill. Tax credits are subtracted after calculating the amount of taxes due. Depending on whether or not the credit is considered refundable, tax credits may even result in the state making a payment to the individual. Non-refundable credits can only reduce a taxpayer's tax bill to zero but cannot go beyond this point. Refundable credits, however, can go beyond zero. For example, a taxpayer calculates that they owe $500 in income taxes. However, they qualify for a non-refundable tax credit worth $700. Since the credit is non-refundable, the credit will reduce their tax liability to zero, and the state will not owe them any money. If, on the other hand, the tax credit is refundable, the state will pay, or refund, the difference between the tax bill (i.e., $500), and the amount of the credit, (i.e., $700). This will result in the state issuing the taxpayer a check for $200.

The primary nonrefundable tax credit available to Michigan income tax filers is the credit for income taxes imposed and remitted to governments outside Michigan. There are also several refundable tax credits available to filers. Three of Michigan's major refundable tax credits—the homestead property tax credit, home heating credit, and earned income tax credit—and the farmland preservation tax credit are discussed on the following pages. Information on all refundable and nonrefundable tax credits can be found in the Michigan Department of Treasury's official tax booklets.

HOMESTEAD PROPERTY TAX CREDIT

Michigan's homestead property tax credit program is a way the state of Michigan helps offset a portion of the property taxes paid by Michigan homeowners and renters. Homeowners pay property taxes directly and renters pay them indirectly with their rent. For most people, the credit is based on a comparison between total household resources and the property taxes, rent, or other fees paid on a Michigan homestead.

What is a homestead?

The term "homestead" is defined as the place where an individual lives, whether it is owned or rented, and includes a mobile home or lot in a mobile home park. An individual may have only one homestead at any given time, and they must occupy the property for it to be considered their homestead. Permanent occupants of a nursing home, foster care home, or home for the aged that is subject to property taxes may consider the facility as their homestead.

What are total household resources?

Total household resources are the combined total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. It is federal 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 the federal AGI. Gains realized on the sale of a residence should be included, whether or not these gains are exempt from federal income tax.

Total household resources include the following:

- Capital gains on sales of your residence regardless of them being exempt from federal income tax.
- 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.
- Scholarships, stipends, grants, and payments made on your behalf, except government payments made 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 to a third party (e.g., 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 Michigan Department of Health and Human Services may pay your rent directly to the landlord.)
- Economic Impact Payments (Federal Stimulus Payments).

- 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.
- Compensation for wrongful imprisonment.

Taxpayers may reduce total household resources by subtracting:

- Payments to IRAs, SEP, SIMPLE, or qualified plans.
- Moving expenses incurred by members of the Armed Forces on active duty who move into or within Michigan due to a military order and permanent change of station. Moving expenses when moving out of Michigan cannot be included in "Other Adjustments" to reduce total household resources.
- Student loan interest deduction.
- Deduction for self-employment tax.
- Self-employed health insurance deduction.
- Penalty on early withdrawal of savings.
- Alimony paid, if deductible on your U.S. Form 1040.
- Jury duty pay you gave to your employer.
- Archer Medical Savings Account (MSA) deduction.
- Health Savings Account (HSA) deductions.
- Medical insurance or HMO premiums you paid for yourself or your family (not Medicare), including medical insurance premiums paid through payroll deduction.
- Any other adjustments to gross income included on 2020 U.S. Form 1040, Schedule 1.

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

What property taxes, rental payments, and other fees are used to calculate the credit?

For Michigan homeowners, property taxes used to calculate the credit are those for which the taxpayer received a bill in 2020, regardless of when the taxes were paid. Administration fees of 1 percent or less may be included, but not penalties or interest. Special assessments may be included only if they are levied at a uniform millage rate, are based on taxable value, and either applied to the entire taxing jurisdiction, or are levied for police, fire, or advanced life support in an entire township, except for the village portion of a township.

For other tax filers, the following information may be used to calculate the credit:

- Renters may count 23 percent of the rent paid, except renters of tax-exempt housing who pay service fees instead of property taxes. In this case, renters may only count 10 percent of their rent. Renters of tax-exempt housing that do not pay service fees are not eligible for the credit.
- Persons living in a mobile home park may count the $3 per month specific tax and 23 percent of the amount they pay for lot rental less the specific tax.

- Permanent occupants of a nursing home, foster care home, or home for the aged that is subject to property taxes may use the allocated share of the property taxes levied on the facility as taxes eligible for credit. Nursing home managers should have this information.

Single occupants of a nursing home or adult care facility who maintain an unrented homestead may claim either their homestead tax or their share of the facility's property tax. Both may not be claimed. Filers who maintain a homestead and their spouse lives in an adult care facility may file a joint credit claim by combining their spouse's share of the facility's property tax and their homestead tax.

Property taxes on a homestead that is bought or sold during the year must be prorated according to the number of days occupied, regardless of any agreement entered into by the parties involved as to who shall pay the taxes.

Who is <u>not</u> eligible for the credit?

- Taxpayers whose property taxes, rent, or other fees as described above do not exceed 3.2 percent of their total household resources.
- Taxpayers with total household resources of more than $60,000.
- Taxpayers whose homestead has a taxable value greater than $135,000 (excluding the portion of a parcel of real property that is unoccupied and classified as agricultural).
- Persons whose total household resources consisted totally of Family Independence Program (FIP) assistance or Michigan Department of Health and Human Services (MDHHS) benefits are not eligible for the credit. For persons who received a part of their income from these programs, their credit will be reduced by the percentage which their total household income was composed of FIP or MDHHS benefits.

How is the homestead property tax credit calculated?

The value of the homestead property tax credit is calculated by comparing total household resources against property taxes, rent, or other fees as described above. The credit is available to taxpayers with total household resources of $60,000 or less, whose home is in Michigan, who resided in Michigan for at least six months in 2020, and whose homestead taxable value is not greater than $135,000.

The basis for the credit is the difference between property taxes, eligible rent, or other fees and a percentage (3.2 percent for most filers) of total household resources, up to a maximum of $1,500. Most filers do not receive the full amount of this difference as a credit, however, because the credit is adjusted based on household resources and whether the filer qualifies as a senior citizen or is disabled. The impacts of these adjustments are described in the next few paragraphs.

For most filers, the credit equals 60 percent of the difference between property taxes, eligible rent, or other fees and 3.2 percent of total household resources.

Senior citizens (65 years of age or older) whose total household resources are $21,000 or less may receive 100 percent of the difference as a credit. Senior citizens whose total household resources are more than $21,000, but no more than $30,000, are eligible for a reduced percentage of the difference. The credit percentage is reduced by 4 percent for each $1,000 (or part of $1,000) that total household resources exceed $21,000 (see MI 1040CR Table A). For senior citizens whose total household resources are between $30,001 and $60,000, the credit is 60 percent of the difference.

For filers who are permanently disabled, paraplegic, hemiplegic, quadriplegic, or deaf, and whose total household resources are $60,000 or less, the credit is equal to 100 percent of the difference, i.e., 100 percent of the difference between property taxes, eligible rent, or other fees and the appropriate percentage of total household resources (again, generally 3.2 percent) up to a maximum of $1,500.

The credit is reduced for all filers, including senior citizens and the disabled, if the filer's total household resources exceed $51,000. The reduction is equal to 10 percent for each $1,000 (or part of $1,000) above $51,000 until total household resources reach $60,000 (see MI 1040CR Table B). Persons with total household resources above $60,000 are not eligible for the homestead property tax credit.

The following examples provide a better illustration of how the homestead property tax credit is calculated. The official tax booklets provided by the Michigan Department of Treasury should be consulted when applying for this credit.

EXAMPLES OF COMPUTING THE CREDIT

Example 1: The following is an example of how the credit would be figured for a senior citizen whose total household resources in 2020 were $21,000 or less. Mr. and Mrs. Smith's total household resources were $20,000, qualifying them for 100% of the credit. Their property tax bill for 2020 was $1,500.

The credit is computed by multiplying total household resources ($20,000) by 3.2% (.032). The credit is worth the amount of property taxes that exceed this amount as follows:

$20,000 x 3.2% = $640
Are property taxes greater than this amount? **Yes**
What is the difference between property taxes ($1,500) and $640? **$860**
The tax credit is $860.

Example 2: Another example is provided for a senior citizen with total household resources of $25,000 and property taxes of $2,100, qualifying for less than 100% of the credit but more than 60%.

$25,000 x 3.2% = $800
Are property taxes greater than this amount? **Yes**
What is the difference between property taxes ($2,100) and $800? **$1,300**
Amount Total Household Resources exceed $21,000? **$4,000**
Reduce credit by 16% (4% for each $1,000 of total household resources over $21,000) to 84%
Amount of Credit: $1,300 – (16% x $1,300) = $1,092

Example 3: Mr. and Mrs. Jones are senior citizens whose total household resources were $35,000. They paid $600 per month in rent for 12 months. If 23% of the total rent they paid in 2020 is more than 3.2% of their household income, the excess is multiplied by 60% to determine the credit as follows:

$35,000 x 3.2% = $1,120
What is 23% of their 2019 rent? **$1,656**
Is 23% of rent paid greater than 3.2% of Total Household Resources? **Yes**
What is the difference between 23% of rent and $1,120? **$536**
Multiply $536 by 60%
The tax credit is $322.

FILING THE HOMESTEAD PROPERTY TAX CREDIT

There are two forms that may be used to file the homestead property tax credit. Most taxpayers should use form MI-1040CR to calculate the credit. However, taxpayers who are active military, veterans, a surviving spouse of a veteran, or totally blind and own their homestead, may file form MI-1040CR-2, which uses an alternative method to calculate the credit. These taxpayers should use the form that provides the larger credit.

All individuals claiming a refund should file their claim with their Michigan income tax return. The 2020 Michigan income tax return is due April 15, 2021.

The period for amending a claim for a homestead property tax credit is four years from the date set for filing the original claim. Those individuals who do not have to file a Michigan income tax return, but who are eligible for property tax relief, should file the homestead property tax claim as soon as the amounts of 2020 homestead property taxes and household income are known.

HOME HEATING CREDITS

The home heating tax credit is available to households that are at or near the poverty level as defined by the federal government. This credit is different from other credits in that its value must be applied to heating costs, and it is federally funded. The credit is available to renters or homeowners, including mobile home renters or owners, whose total household resources are at or below certain limits based on the number of exemptions the taxpayer is allowed. Household resources are calculated the same as for the homestead property tax credit. The number of exemptions that should be used to compute the credit includes a personal exemption for the claimant, their spouse, their children, and other dependent adults in the household. Additional exemptions are available for each person in the household who is disabled or is a qualified disabled veteran.

There are two methods available for computing a home heating credit: the standard method, and for individuals with very low household resources and high heating costs, an alternative formula.

STANDARD METHOD

In calculating the credit using the standard method, the amount of the home heating tax credit is determined by first figuring the amount of total household resources and the number of exemptions. Then, the following table is used to find the standard allowance (the maximum credit permitted) for the total exemptions claimed.

Number of Exemptions	Standard Allowance	Household Resources Ceiling
0 or 1	$492	$14,043
2	$665	$18,986
3	$837	$23,900
4	$1,010	$28,842
5	$1,182	$33,757
6	$1,355	$38,700

For each additional exemption, $4,943 is added to household resources and $173 is added to the standard allowance.

Across from the number of exemptions is the standard allowance. The credit is the standard allowance minus 3.5 percent of total household resources. The home heating credit is funded by a block grant from the federal government. In order to limit credits to the available amount of federal funding, 2020 credits will be multiplied by a proration factor of 85 percent. Claimants with heat included in rent are eligible for only 50 percent of the standard credit amount, which is then reduced by the proration factor, i.e., 85 percent. Credits are not available for those whose household income exceeds the amount in the household resources ceiling column at the right of the table.

EXAMPLE CALCULATION OF STANDARD CREDIT

John and Mary Smith are both senior citizens who are homeowners. They had total household resources of $12,000. They were entitled to two exemptions.

Standard Allowance	$665.00
Less: 3.5% of household income (.035 x $12,000)	– $420.00
Home Heating Credit Subtotal	$245.00
Proration Factor	x 0.85
Credit Available (rounded to the nearest dollar)	$ 208.25

ALTERNATIVE METHOD

As stated above, the alternative method is for individuals with very low incomes and high heating costs. Only those whose household income does not exceed the maximums specified in the table below (based on the number of exemptions for which they are eligible) can qualify for the alternative credit formula.

Number of Exemptions	Maximum Household Resources
0 or 1	$14,849
2	$19,982
3	$25,119
4 or more	$26,091

To compute the alternative credit, total heating costs for the 12 consecutive monthly billing periods from November 2019 to October 2020 must be determined. (Maximum heating costs allowed in 2020 is $2,870.) Then the total heating costs are reduced by 11 percent of household income. The home heating credit will be 70 percent of this amount. For the 2020 tax year, credits will be multiplied by a proration factor of 85 percent. The alternative credit is not available to those whose heat is included in rent or for claims of less than 12 months.

EXAMPLE CALCULATION OF ALTERNATIVE CREDIT

Bill and Helen Jones had a household income of $7,500 and were entitled to three exemptions. Their total heating cost was $1,500.

Fuel cost	$1,500.00
Less 11% of household income (.11 x $7,500)	– $ 825.00
Balance	$ 675.00
Multiply by 70%	x .70
Home Heating Credit Subtotal	$ 472.50
Proration Factor	x 0.85
Home Heating Credit (rounded to the nearest dollar)	$ 401.62

Even if you qualify for the alternative credit, you should also calculate your credit using the standard method and claim the larger credit.

RECEIVING THE HOME HEATING CREDIT

Instead of receiving a credit against taxes owed, or a refund of money from the state, most people receiving the home heating credit receive an energy draft to use as payment toward current and future heating bills. Energy drafts can be used only to pay heating bills in the taxpayer's name and may not be cashed. For some people, the Michigan Department of Treasury will send their credit directly to their heating provider. Those whose heating costs are included in rent or whose heating services are in someone else's name will receive checks. Michigan residents can apply for the home heating credit by filling out form MI-1040CR-7. The home heating credit is available even for those who do not have to file a Michigan tax return. The home heating credit is available January 1, 2021 through September 30, 2021.

EARNED INCOME TAX CREDITS

Michigan's Earned Income Tax Credit (EITC) helps working families keep more of their paycheck. The Michigan EITC is based on the federal Earned Income Tax Credit program. Michigan taxpayers who are eligible for the federal EITC are automatically eligible for the Michigan EITC. For tax year 2020, the Michigan EITC equals 6 percent of the federal EITC.

FARMLAND PRESERVATION TAX CREDIT

The Farmland Preservation Tax Credit returns a share of the property tax paid on farmland back to farmland owners. Property owners who own farmland covered by a development rights agreement with the state or who have sold development rights or an agricultural conservation easement held by the state can receive this credit on their state income tax. The amount of the credit depends on how much property taxes paid exceed a portion (3.5 percent) of total household resources. Michigan residents can apply for the Farmland Preservation Tax Credit by filling out form MI-1040CR-5.

VOLUNTARY CONTRIBUTIONS SCHEDULE

Michigan's Voluntary Contributions Schedule, found on Form 4642, allows taxpayers to make direct contributions to a number of charities. The contribution will increase the taxpayer's tax liability or reduce their refund. For tax year 2020, contributions can be made to following charitable entities:

American Red Cross Michigan Fund – to support emergency-related relief efforts and help military families and veterans cope and respond to service-related challenges.

Animal Welfare Fund – to help finance the costs for protecting and caring for animals that have been subjected to cruelty or neglect.

Children's Trust Fund – Prevent Child Abuse Michigan – to provide education to parents, adults, and children that helps eliminate preventable injuries, improve nutrition, and prevent sexual abuse and trauma.

Military Family Relief Fund – to provide assistance to needy families of Michigan military personnel serving on active duty.

United Way Fund – to improve the lives of Michigan residents by mobilizing the caring power of communities to provide for basic needs, including, but not limited to, food, clothing, and shelter.

FILING INCOME TAX RETURNS

The individual income tax filing deadline in Michigan is April 15, 2021. Forms may be filed by mail or electronically. The Michigan Department of Treasury encourages electronic filing, called e-file, because it costs 83 percent less to process than paper forms. Taxpayers who use e-file and are due refunds can get their refunds faster than with a paper return. Taxpayers who have a balance due can file their returns electronically before the filing deadline. However, they do not have to send their payments until April 15, 2021.

Home heating credit forms can be filed up until September 30, 2021, and it does not require the tax filer to have paid income taxes or submit the Michigan individual income tax form.

Most taxpayers have the option of having their income tax refund deposited directly into their bank accounts.

Taxpayers may request a 180-day extension of the deadline to file taxes. An extension of time to file the federal return automatically extends the time to file the Michigan return. An extension of time to file is not an extension of time to pay, however. Interest and penalties will accrue during the extension. Taxpayers who are unable to submit the entire payment by July 15 can make late or partial payments.

CONTACTING THE MICHIGAN DEPARTMENT OF TREASURY

- Mailing Address: Michigan Department of Treasury
  Lansing, Michigan 48922
- Phone: (517) 335-7508. Assistance is available using TTY through the Michigan Relay Center by calling 7-1-1.
- Printed material in an alternate format may be obtained by calling (517) 636-4486.
- Website: www.michigan.gov/taxes.

HOW TO GET HELP WITH TAXES

- Automated Information Service: (517) 636-4486.
- A list of places that provide free help with taxes is available through United Way by calling **2-1-1**, or by calling 1-844-875-9211 if 2-1-1 is unavailable. In some areas of the state, you may also be able to text your zip code to 898211 to initiate a text chat.
- Help with taxes may also be available from the Michigan Statewide Earned Income Tax Credit Coalition at www.michiganeic.org/taxpayers.
- The Michigan Department of Treasury website, www.michigan.gov/taxes, provides information about how to choose a tax preparer.

Issued under authority of Public Act 281 of 1967, as amended.

2020 MICHIGAN Individual Income Tax Return MI-1040

Amended Return ☐
(Include Schedule AMD)

Return is due April 15, 2021. Type or print in blue or black ink.

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, or P.O. Box)			
City or Town	State	ZIP Code	4. School District Code (5 digits – see page 60)

5. **STATE CAMPAIGN FUND**
Check if you (and/or your spouse, if filing a joint return) want $3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.
a. ☐ Filer
b. ☐ Spouse

6. **FARMERS, FISHERMEN, OR SEAFARERS**
☐ Check this box if 2/3 of your income is from farming, fishing, or seafaring.

7. **2020 FILING STATUS.** Check one.
a. ☐ Single
b. ☐ Married filing jointly
c. ☐ Married filing separately*
* If you check box "c," complete line 3 and enter spouse's full name below:

8. **2020 RESIDENCY STATUS.** Check all that apply.
a. ☐ Resident
b. ☐ Nonresident *
c. ☐ Part-Year Resident *
* If you check box "b" or "c," you must complete and **include Schedule NR**.

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter $1,500 on line 9e (see instr.).

a. Number of exemptions (see instructions)	9a.		x	$4,750	9a.		00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9b.		x	$2,800	9b.		00
c. Number of qualified disabled veterans	9c.		x	$400	9c.		00
d. Number of Certificates of Stillbirth from MDHHS (see instructions)	9d.		x	$4,750	9d.		00
e. Claimed as dependent, see line 9 NOTE above	9e.	☐			9e.		00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15					9f.		00

10. **Adjusted Gross Income** from your U.S. Forms *1040* or *1040NR* (see instructions)	10.		00
11. Additions from Schedule 1, line 9. **Include Schedule 1**	11.		00
12. **Total.** Add lines 10 and 11	12.		00
13. Subtractions from Schedule 1, line 29. **Include Schedule 1**	13.		00
14. **Income subject to tax.** Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14.		00
15. **Exemption allowance.** Enter amount from line 9f or Schedule NR, line 19	15.		00
16. **Taxable income.** Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.		00
17. **Tax.** Multiply line 16 by 4.25% (0.0425)	17.		00

NON-REFUNDABLE CREDITS

		AMOUNT		CREDIT	
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions)	18a.		00	18b.	00
19. Michigan Historic Preservation Tax Credit carryforward (see instructions)	19a.		00	19b.	00
20. **Income Tax.** Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0"	20.				00

✚ 0000 2020 05 01 27 8

Continue on page 2. This form cannot be processed if page 2 is not completed and included.

Filer's Full Social Security Number ___ ___

21.	Enter amount of Income Tax from line 20	21.		00
22.	Voluntary Contributions from Form 4642, line 6. **Include Form 4642**	22.		00
23.	**USE TAX.** Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions)	23.		00
24.	**Total Tax Liability.** Add lines 21, 22 and 23	24.		00

REFUNDABLE CREDITS AND PAYMENTS

25.	**Property Tax Credit. Include MI-1040CR or MI-1040CR-2**	25.		00
26.	**Farmland Preservation Tax Credit. Include MI-1040CR-5**	26.		00

			FEDERAL			MICHIGAN	
27.	Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b.	27a.		00	27b.		00
28.	Michigan Historic Preservation Tax Credit (refundable). **Include Form 3581**				28.		00
29.	Michigan tax withheld from Schedule W, line 6. **Include Schedule W (do not submit W-2s)**				29.		00
30.	Estimated tax, extension payments and 2019 credit forward				30.		00

31. **2020 AMENDED RETURNS ONLY.** Taxpayers completing an original 2020 return should skip to line 32. Amended returns must **include Schedule AMD (see instructions)**.

31a. ☐ If you had a refund and/or credit forward on the original return, check box 31a and enter this amount as a negative number on line 31c.

31b. ☐ If you paid with the original return, check box 31b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 31c. Do not include interest or penalty.

31c.		31c.		00
32.	Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30 and 31c	32.		00

REFUND OR TAX DUE

33.	If line 32 is less than line 24, subtract line 32 from line 24. If applicable, see instructions. Include interest 00 and penalty 00 **YOU OWE**	33.		00
34.	**Overpayment.** If line 32 is greater than line 24, subtract line 24 from line 32	34.		00
35.	**Credit Forward.** Amount of line 34 to be credited to your 2021 estimated tax for your 2021 tax return	35.		00
36.	Subtract line 35 from line 34 **REFUND**	36.		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. ☐ Checking 2. ☐ Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2019, enter dates below. ***ENTER DATE OF DEATH ONLY.*** Example: 04-15-2020 (MM-DD-YYYY)

Filer ___ ___ Spouse ___ ___

Taxpayer Certification. *I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.*

Filer's Signature	Date
Spouse's Signature	Date

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

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

Preparer's PTIN, FEIN or SSN

Preparer's Name (print or type)

Preparer's Signature

Preparer's Business Name, Address and Telephone Number

Refund, credit, or zero returns. Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

Pay amount on line 33 **(see instructions)**. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

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2020 MICHIGAN Schedule 1 Additions and Subtractions

Issued under authority of Public Act 281 of 1967, as amended.

Attachment 01

Include with Form MI-1040. Type or print in blue or black ink.

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
			— —

Additions to Income (all entries must be positive numbers)

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions.	1.		00
2. Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (see instructions)	2.		00
3. Gains from Michigan column of MI-1040D and MI-4797	3.		00
4. Losses attributable to other states (see instructions)	4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797	5.		00
6. Oil, gas, and nonferrous metallic mineral expenses (Michigan sourced) deducted to arrive at Adjusted Gross Income (AGI)	6.		00
7. Federal Net Operating Loss deduction included in AGI	7.		00
8. Other (see instructions). Describe: _____	8.		00
9. **Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11**	9.		00

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Include U.S. *Schedule B* if over $5,000	10.		00
11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits	11.		00
12. Gains from federal column of Michigan MI-1040D and MI-4797	12.		00
13. Income attributable to another state. **Explain type and source:**_____	13.		00
14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10	14.		00
15. Income earned while a resident of a Renaissance Zone (see instructions).	15.		00
16. Michigan state and local income tax refunds received in 2020 and included on MI-1040, line 10.	16.		00
17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program.	17.		00
18. Michigan Education Trust .	18.		00
19. Oil, gas, and nonferrous metallic minerals income (Michigan sourced) included in AGI	19.		00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to *Revenue Administrative Bulletin 1988-47*	20.		00
21. Miscellaneous subtractions (see instructions). **Describe:**_____	21.		00

Continue on page 2.

2020 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
			— —

Deduction Based on Year of Birth

Complete 22A through 22H if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 23, 24, 25, or 26. Check box(es) 22C and/or 22G **only** if you or your spouse received retirement benefits from employment with a governmental agency not covered by the federal Social Security Act (SSA exempt employment). **See instructions before continuing**.

22.

FILER				SPOUSE			
A. Year of Birth (19xx)	**B.** Age as of 12-31-2020	**C.** Check if filer received benefits from SSA exempt employment	**D.** Check if retired as of 01-01-2013 and born after 1952	**E.** Year of Birth (19xx)	**F.** Age as of 12-31-2020	**G.** Check if spouse received benefits from SSA exempt employment	**H.** Check if retired as of 01-01-2013 and born after 1952
		☐	☐			☐	☐

23.	**Tier 2 Michigan Standard Deduction.** Complete this line ONLY if the older of you or your spouse (if married) was born during the period January 1, 1946 through December 31, 1952, and reached age 67 before December 31, 2020. **Do not complete lines 24, 25 or 26**	23.	00
24.	**Tier 3 Michigan Standard Deduction.** Complete this line ONLY if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1954, and reached age 67 on or before December 31, 2020. **Do not complete lines 23, 25 or 26.** Enter amount from line 6 of Worksheet 2	24.	00
25.	**Retirement benefits.** Enter amount from line 16, 27, 28 or 29 of Form 4884, *Michigan Pension Schedule*. **Include Form 4884**	25.	00
26.	Dividend/interest/capital gains deduction for taxpayers **75 years and older**. Deduction is limited to $11,983 for single or married filing separately filers and $23,966 for joint filers, less any deduction for retirement benefits (see instructions).	26.	00

☐ Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27.	Reserved. Skip to line 28	27.	X X X X X X X X X 00
28.	Michigan Net Operating Loss	28.	00
29.	**Total Subtractions.** Add lines 10 through 28. Enter here and on MI-1040, line 13	29.	00

Include with Form MI-1040 and Schedule 1.

2020 MICHIGAN Pension Schedule (Form 4884)

Generally, if the filer and spouse were born after 1945, STOP; you are not entitled to a retirement and pension benefits subtraction. **For exceptions**, refer to the instructions and the questionnaire *"Which Section of Form 4884 Should I Complete?"* for additional assistance.

Failure to complete this form in its entirety will result in your pension subtraction being denied.

Issued under authority of Public Act 281 of 1967, as amended. Type or print in blue or black ink.

Attachment 23

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)
			— —

PART 1: FILING INFORMATION

4. Primary Filer Year of Birth (ex. 19xx)	5. If a Joint Return, Spouse Year of Birth (ex. 19xx)

6. ☐ Check here if you were born after 1953, were retired as of January 1, 2013, and received retirement benefits from SSA exempt employment.

7. If you are receiving retirement and pension benefits from a deceased spouse who was born prior to January 1, 1953, complete lines 7a through 7d.

7a. Deceased Spouse Name	7b. Deceased Spouse Full Social Security No.	7c. Deceased Spouse Year of Birth (ex. 19xx)

7d. ☐ **Surviving spouse.** Check here if you elect to subtract retirement and pension benefits based on the year of birth of your deceased spouse. You **must** be the surviving spouse who **(1)** has reached age 67, **(2)** has not remarried, and **(3)** claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year they died. See instructions.

PART 2: RETIREMENT AND PENSION BENEFITS (see instructions)

Do not enter Social Security, military or railroad retirement benefits here (see Schedule 1).

8. Retirement and pension benefits. List all that apply for filer (and spouse if filing jointly) including benefits from a deceased spouse.

A Enter "X" for **Private or Public**		B Enter "X" for Deceased Spouse	C Payer FEIN (from 1099-R) (Example: 38-1234567) (see instructions)	D Distribution Code	E Name of Payer	F Pension Amount Included in AGI	
							00
							00
							00
							00
							00
							00
							00
							00
							00
							00

☐ **Check here and complete the *Michigan Pension Continuation Schedule* (Form 4973) if you have more than ten sources of Retirement and Pension Benefits.**

Continue on page 2. This form cannot be processed if page 2 is not completed and included.
You must also include a completed MI-1040 and Schedule 1 when filing Form 4884.

Filer's Full Social Security Number (Example: 123-45-6789)

___ ___

PART 3: To determine which section below to complete, review the questionnaire: "*Which Section of Form 4884 Should I Complete?*" in the MI-1040 book. Complete only one of the sections below.

SECTION A:

9.	Enter $53,759 if single or $107,517 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11	9.	00
10.	Enter total **public** retirement and pension benefits (including public benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2020)	10.	00
11.	Subtotal. Subtract line 10 from line 9. If line 10 is more than line 9, enter "0"	11.	00
12.	Enter total **private** retirement and pension benefits (including private benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2020)	12.	00
13.	If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2020, enter deceased spouse retirement and pension benefits (maximum $20,000 if single or $40,000 if filing jointly)	13.	00
14.	Add lines 12 and 13	14.	00
15.	Enter the smaller of lines 11 or 14	15.	00
16.	**Total Retirement and Pension Benefits Subtraction.** Add lines 10 and 15. Carry this amount to Schedule 1, line 25	16.	00

SECTION B:

17.	Enter $53,759 if single or $107,517 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11	17.	00
18.	Enter **public** benefits received from a deceased spouse born prior to January 1, 1946 and died prior to 2020	18.	00
19.	**Subtotal.** Subtract line 18 from line 17. If line 18 is more than line 17, enter "0"	19.	00
20.	Enter **private** benefits received from a deceased spouse born prior to January 1, 1946 and died prior to 2020	20.	00
21.	Enter the smaller of lines 19 or 20	21.	00
22.	Add lines 18 and 21	22.	00
23.	Enter total filer and spouse retirement and pension benefits	23.	00
24.	Maximum Allowable Pension Deduction. See instructions	24.	00
25.	Subtract line 22 from line 24. If line 22 is more than line 24, enter "0"	25.	00
26.	Enter the smaller of lines 23 or 25	26.	00
27.	**Total Retirement and Pension Benefits Subtraction.** Add lines 22 and 26. Carry this amount to Schedule 1, line 25	27.	00

SECTION C:

28.	**Total Retirement and Pension Benefits Subtraction.** Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2020 (maximum $20,000 if single or $40,000 if filing jointly). If you checked box 22C and/or 22G on Schedule 1 or have military or railroad retirement benefits reported on Schedule 1, line 11, see instructions. Carry this amount to Schedule 1, line 25	28.	00

SECTION D:

29.	**Total Retirement and Pension Benefits Subtraction.** If you checked box 22C and/or 22G on Schedule 1 and the older of you or your spouse was born after January 1, 1954 but before January 2, 1959, enter retirement and pension benefits you received, up to $15,000 per eligible taxpayer. If you have military or railroad retirement benefits reported on Schedule 1, line 11, see instructions. Carry this amount to Schedule 1, line 25	29.	00

Michigan Department of Treasury
4642 (Rev. 05-20)

Issued under authority of Public Act 281 of 1967, as amended.

2020 MICHIGAN Voluntary Contributions Schedule

INSTRUCTIONS: Use this schedule to make a donation from your refund to any of the organizations listed below. If you are not receiving a refund, your donation will increase your tax due. Check the box associated with the dollar amount you wish to contribute in columns A or B or enter a specific dollar amount greater than $10 in the space provided in column C. Enter the total of your contribution for each line in column D. For detailed descriptions of each fund, see the reverse side of this form. Include with Form MI-1040.

Type or print in blue or black ink.

Attachment 18

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789) ___ ___
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Full Social Security No. (Example: 123-45-6789) ___ ___

	A.	B.	C. Other Amount (greater than $10)	D. Total Contribution
1. American Red Cross Michigan Fund.....	☐ $5	☐ $10	$ ____ 00	1. ____ 00
2. Animal Welfare Fund.....	☐ $5	☐ $10	$ ____ 00	2. ____ 00
3. Children's Trust Fund - Prevent Child Abuse Michigan.....	☐ $5	☐ $10	$ ____ 00	3. ____ 00
4. Military Family Relief Fund.....	☐ $5	☐ $10	$ ____ 00	4. ____ 00
5. United Way Fund.....	☐ $5	☐ $10	$ ____ 00	5. ____ 00
6. Add column D, lines 1 through 5. Enter total of column D here and carry amount to your MI-1040, line 22.....				6. ____ 00

This form must be included with your MI-1040 to ensure your contributions are properly credited to the designated fund(s).

Instructions for Form 4642, *Voluntary Contributions Schedule*

Michigan taxpayers can contribute $5, $10, or more to any of the following funds on the *Voluntary Contributions Schedule* (Form 4642). **Contributions to these funds will increase your tax liability or reduce your refund.**

American Red Cross Michigan Fund

The American Red Cross is always there for you and your community, helping to alleviate suffering caused by disasters big and small. The Red Cross shelters, and provides emotional support to Michigan residents and beyond; supplies about 40 percent of the nation's blood; teaches skills that save lives; provides international humanitarian aid; and supports military members and their families. By mobilizing the power of volunteers and the generosity of donors, the Red Cross responds to more than 60,000 disasters annually. In Michigan, last year more than 6,000 volunteers logged more than 200,000 hours assisting others. On average 91 cents of every dollar the Red Cross spends is invested in humanitarian services.

Animal Welfare Fund

The outside world can be a harsh, scary place for homeless pets. And throughout Michigan, small towns and big cities alike struggle to find the resources they need to provide medical care to the animals they rescue. Through the Animal Welfare Fund, the Michigan Department of Agriculture and Rural Development (MDARD) offers grants to Michigan's registered animal shelters to help support spaying and neutering programs for shelter dogs and cats up for adoption. Grants also help support many anti-cruelty and proper care programs around the state. Shelters also use grant monies from your generous donations to help care for animals that are seized as part of animal cruelty cases.

Children's Trust Fund - Prevent Child Abuse Michigan

The Children's Trust Fund (CTF) supports services throughout Michigan to prevent child abuse and neglect. CTF funds home visitation services; respite care; services for families with incarcerated family members; and parenting education and support. CTF supports a statewide network of local Child Abuse and Neglect Prevention Councils. Examples of local Council work are teaching professionals about mandated reporting; teaching parents and caregivers about infant head trauma prevention and infant safe sleep practices; and establishing baby pantries to provide diapers, formula, and clothing. In the coming year, CTF and its local Councils will lead statewide efforts to build local responses to the opioid crisis.

Military Family Relief Fund

The Military Family Relief Fund provides grants to qualifying families of military members in either the Michigan National Guard or Reserves who are called to active duty as a result of the national response to the September 11, 2001 terrorist attacks.

United Way Fund

United Way fights for the health, education, and financial stability of every person in every community. By contributing to the United Way Fund, you're insuring that your dollars stay local and work to improve the lives of individuals and families in your community by providing for basic needs, including, but not limited to, food, clothing, and shelter. United Way's greatest strength is understanding the needs of local communities – but we're more than just a fundraiser. We mobilize thousands of volunteers, donors, and advocates across your community and the state of Michigan to help change lives through service, collaboration, and impact. Come join us and help Michigan Live United.

Amended Return ☐

2020 MICHIGAN Homestead Property Tax Credit Claim MI-1040CR

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Attachment 05

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 45.			
City or Town	State	ZIP Code	4. School District Code (5 digits - see page 60)

5. Check the box(es) for which you or your spouse qualify (excluding dependents). If you qualify for both, see instructions.

a. ☐ Age 65 or older; or an unremarried spouse of a person who was 65 or older at the time of death.

b. ☐ Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.

6. **2020 FILING STATUS:** Check one.

a. ☐ Single

b. ☐ Married filing jointly

c. ☐ Married filing separately (**Include Form 5049**)

7. **2020 RESIDENCY STATUS:** Check all that apply.

a. ☐ Resident

b. ☐ Nonresident

c. ☐ Part-Year Resident *

*If you checked box "c," enter dates of Michigan residency in 2020. Enter dates as MM-DD-YYYY (Example: 04-15-2020).

	FILER	SPOUSE
FROM:	— — 2020	— — 2020
TO:	— — 2020	— — 2020

8. **Homestead Status**

☐ Check here if the taxable value of your homestead includes unoccupied farmland classified as agricultural by your local assessor.

9.	**Homeowners:** Enter the 2020 **taxable value** of your homestead (see instructions). **If you did not check box 8 above and your taxable value is greater than $135,000, STOP; you are not eligible. Farmers:** enter the **taxable value** of your homestead, including eligible unoccupied farmland	9.	00
10.	Property taxes levied on your home for 2020 (see instructions) or amount from line 51, 56 and/or 57	10.	00
11.	**Renters:** Enter rent you paid for 2020 from line 53 and/or 55	11.	00
12.	Multiply line 11 by 23% (0.23).....	12.	00
13.	**Total.** Add lines 10 and 12	13.	00

TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses. If married filing separately, you must include Form 5049.

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

28.	**SUBTOTAL.** Add lines 14 through 27 ..... **SUBTOTAL**	28.	00

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.

✚ 0000 2020 25 01 27 6

Filer's Full Social Security Number ___ ___

29. Enter subtotal from line 28 ..... 29. 00

30. Other adjustments (see instructions).
Describe: _____ 30. 00

31. Medical insurance/HMO premiums you paid for you and your family (see instructions) 31. 00

32. Add lines 30 and 31 ..... 32. 00

33. **TOTAL HOUSEHOLD RESOURCES.** Subtract line 32 from line 29.
If more than $60,000, STOP; you are not eligible for this credit. 33. 00

34. Multiply line 33 by 3.2% (0.032) or by the percent in Table 2 (see instructions). If negative, enter "0". 34. 00

35. Subtract line 34 from line 13 and enter the amount here. If line 34 is greater than line 13, enter "0" and **STOP;** you are not eligible for this credit. 35. 00

PART 1: ALLOWABLE COMPUTATION **Complete <u>one</u> of the sections below, either A, B, or C (see instructions).**

SECTION A: SENIOR CLAIMANTS (if you checked only box 5a)

36. Enter amount from line 35 ..... 36. 00

37. Percentage from Table A (see instructions) that applies to the amount on line 33 ..... 37. %

38. Multiply line 36 by line 37. Enter amount here and on line 42 (maximum $1,500) 38. 00

SECTION B: DISABLED CLAIMANTS (if you checked only box 5b, or both boxes 5a and 5b)

39. Enter amount from line 35 here and on line 42 (maximum $1,500) 39. 00

SECTION C: ALL OTHER CLAIMANTS (if you did not check box 5a or 5b)

40. Enter amount from line 35. ..... 40. 00

41. Multiply amount on line 40 by 60% (0.60). Enter amount here and on line 42 (maximum $1,500). 41. 00

PART 2: PROPERTY TAX CREDIT CALCULATION **<u>All</u> filers must complete this section.**

42. Enter amount from line 38, 39 or 41, or from Worksheet 4 (see instructions) for **FIP/MDHHS recipients** 42. 00

43. Percentage from Table B (see instructions) that applies to the amount on line 33 ..... 43. %

44. **PROPERTY TAX CREDIT.** Multiply amount on line 42 by percentage on line 43. Enter amount here and if you file an MI-1040, carry this amount to MI-1040, line 25. ..... 44. 00

NOTE: Seniors who pay rent (including rent paid to adult care facilities): Complete Worksheet 5 in the MI-1040 book and enter amount from worksheet on line 44 (maximum $1,500).

Continue on page 3. This form cannot be processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number — —

PART 3: HOMEOWNERS WHO MOVED IN 2020.

Report on lines 45 and 46 the addresses of the homesteads for which you are claiming a credit. **Homesteads with a taxable value greater than $135,000 are not eligible for this credit.**

45. Address where you lived on December 31, 2020, if different than reported on line 1 (Number, Street, City, State, ZIP Code).	Taxable Value	00
46. Address of homestead sold (moved from) during 2020 (Number, Street, City, State, ZIP Code).	Taxable Value	00

Homeowners who moved during 2020, complete lines 47 through 51.

	HOMESTEAD A. Moved Into		HOMESTEAD B. Moved From	
47. Number of days occupied (total cannot be more than 366)				
48. Divide line 47 by 366 and enter percentage here		%		%
49. Property taxes levied for calendar year 2020		00		00
50. **Prorated property taxes.** Multiply line 49 by the percentages on line 48		00		00

51. **Taxes eligible for credit.** Add line 50, columns A and B. Enter here and on line 10 ..... 51. 00

PART 4: RENTERS

52. 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	E Total Rent Paid
			00	00
			00	00

53. Total rent you paid (not more than 12 months). Add total rent for each period. Enter here and on line 11..... 53. 00

PART 5: ALTERNATE HOUSING FACILITIES (see instructions)

54. If you lived in one of these types of facilities for all or part of 2020, check the appropriate box and see instructions.

a. ☐ Subsidized Housing: complete line 55. Enter result on line 11. b. ☐ Service Fee Housing: complete lines 55 and 56.

55. Enter the total rent you paid in 2020 while a resident of an Alternate Housing Facility. Do not include amounts paid on your behalf by a government agency 55. 00

56. If you checked box 54b, multiply line 55 by 10% (0.10) (see instructions). Enter here and on line 10.... 56. 00

57. **Special Housing:** If you lived in one of these types of facilities for all or part of 2020, check the appropriate box (see instructions).

a. ☐ Cooperative Housing b. ☐ Home for the Aged c. ☐ Nursing Home

d. ☐ Adult Foster Care Home e. ☐ Paid Room and Board

Enter your prorated share of taxes from the type of facility checked on line 57 here and on line 10..... 57. 00

58. Name and Address (including City, State and ZIP Code) of Housing Facility, Landowner, or Care Facility if you completed lines 54 through 57.

DIRECT DEPOSIT

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

a. Routing Transit Number	b. Account Number	c. Type of Account
		1. ☐ Checking 2. ☐ Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2019, enter dates below. ***ENTER DATE OF DEATH ONLY.*** Example: 04-15-2020 (MM-DD-YYYY)

Filer — — Spouse — —

Taxpayer Certification. *I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.*

Filer's Signature	Date
Spouse's Signature	Date

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

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

Preparer's PTIN, FEIN or SSN

Preparer's Name (print or type)

Preparer's Signature

Preparer's Business Name, Address and Telephone Number

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**

+ 0000 2020 25 03 27 2

Issued under authority of Public Act 281 of 1967, as amended.

2020 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.			
City or Town	State	ZIP Code	4. School District Code (5 digits - see p. 19)

5. 2020 FILING STATUS: Check one.

a. ☐ Single

b. ☐ Married filing jointly

c. ☐ Married filing separately **(Include Form 5049)**

6. 2020 RESIDENCY STATUS: Check all that apply.

a. ☐ Resident

b. ☐ Nonresident

c. ☐ Part-Year Resident *

*If you checked box "c," enter dates of Michigan residency in 2020. Enter dates as MM-DD-YYYY (Example: 04-15-2020).

	FILER	SPOUSE
FROM:	— — 2020	— — 2020
TO:	— — 2020	— — 2020

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

a. ☐ Blind and own your homestead

b. ☐ Veteran with service-connected disability or veteran's surviving spouse

Enter percent of disability: _____ %

c. ☐ Surviving spouse of veteran deceased in service

*d. ☐ Active military, pensioned veteran or his/her surviving spouse

*e. ☐ 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.	**Taxable Value** of homestead. **Homeowners: If greater than $135,000, STOP; you are not eligible**	9.	00
10.	Property taxes levied on your home for 2020 (see instructions)	10.	00
11.	**Percent of tax relief.** Divide line 8 by line 9 (not to exceed 100%)	11.	%
12.	Multiply line 10 by line 11. Enter the result (maximum $1,500)	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 Web site.

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.	**SUBTOTAL.** Add lines 13 through 26 **SUBTOTAL**					27.	00

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.

✚ 0000 2020 29 01 27 8

Filer's Full Social Security Number ___ ___

28. Enter subtotal from line 27 ..... 28. 00

29. **Other adjustments** (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. **TOTAL HOUSEHOLD RESOURCES.** Subtract line 31 from line 28.
If more than $60,000, STOP; you are not eligible for this credit. 32. 00

33. **PROPERTY TAX CREDIT.** (Maximum $1,500). Enter one of the following:
a. FIP/MDHHS RECIPIENTS, enter amount from Worksheet on page 8.
b. If line 32 is more than $51,000, 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 2020.

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 $135,000 are not eligible for this credit.**

34. Address where you lived on December 31, 2020, if different than reported on line 1.	Taxable Value 00
35. Address of homestead sold (moved from) during 2020 (Number, Street, City, State, ZIP Code).	Taxable Value 00

Homeowners who moved during 2020, complete lines 36 through 44. Veterans: If you also rented a homestead during 2020, complete lines 45 through 56.		**HOMESTEAD** A. Moved Into	**HOMESTEAD** B. Moved From
36. Number of days occupied (total cannot be more than 366)	36.		
37. Divide line 36 by 366 and enter percentage here	37.	%	%
38. Property taxes levied for calendar year 2020	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. **Prorated credit.** Multiply line 39 by line 42.	43.	00	00

44. **Property tax credit.** Add line 43 columns A and B. Enter here and on line 12.
Part-year renters: 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 **non-homestead** property tax millage by 0.001 (see Credit Computation Examples in instructions)	48.	
49.	**Full-year renters only,** 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	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. ☐ Checking 2. ☐ Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2019, enter dates below. ***ENTER DATE OF DEATH ONLY.*** Example: 04-15-2020 (MM-DD-YYYY)

Filer ___ ___ Spouse ___ ___

Taxpayer Certification. *I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.*

Filer's Signature	Date
Spouse's Signature	Date

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

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

Preparer's PTIN, FEIN or SSN

Preparer's Name (print or type)

Preparer's Signature

Preparer's Business Name, Address and Telephone Number

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**

2020 MICHIGAN Farmland Preservation Tax Credit Claim MI-1040CR-5

Issued under authority of Public Act 281 of 1967, as amended.

Include with Form MI-1040. Type or print in blue or black ink.

Attachment 03

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)
			___ ___

PART 1: COMPUTATION OF CREDIT — Complete a Schedule CR-5 before completing Part 1.

4. Total taxes for all agreements from Schedule CR-5, line 3, column F 4. 00

5. ☐ Check this box if all of your taxes that qualify for a Homestead Property Tax Credit are included in line 4.

6. If you did not check the box on line 5, enter the taxes on your home and farmland that qualify for a property tax credit but are not under a Farmland Developmental Rights Agreement 6. 00

7. **Total.** Add lines 4 and 6 ..... 7. 00

8. Total Household Resources from MI-1040CR, line 33, MI-1040CR-2, line 32 or MI-1040CR-7, line 37 ..... 8. 00

9. Total Loss Adjustment from line 33, page 2 (must be less than zero) 9. 00

10. Total Household Income, combine lines 8 and 9 ..... 10. 00

11. Depletion allowance claimed on your federal return 11. 00

12. **Total.** Add lines 10 and 11 ..... 12. 00

13. Total taxes on land covered by Farmland Developmental Rights Agreement from line 4 ..... 13. 00

14. Multiply line 12 by 3.5% (0.035). If negative, enter "0" 14. 00

15. Subtract line 14 from line 13 ..... 15. 00

16. Homestead Property Tax Credit from MI-1040CR, line 44 or MI-1040CR-2, line 33. ..... 16. 00

17. **Total Property Tax Credits.** Add lines 15 and 16 ..... 17. 00

IF LINE 17 IS LESS THAN LINE 7, CARRY THE AMOUNT FROM LINE 15 TO YOUR MI-1040, LINE 26, AND STOP HERE.

18. If line 17 is greater than 7, enter the amount from line 7 ..... 18. 00

19. Enter the amount from line 16 ..... 19. 00

20. Subtract line 19 from line 18. Enter here and on Form MI-1040, line 26 ..... 20. 00

Continued on Page 2.

Filer's Full Social Security Number ___ ___

PART 2: NET BUSINESS/FARM LOSS

Taxpayers that had a net loss from business or farm on MI-1040CR line 16, MI-1040CR-2 line 15, MI-1040CR-7 line 21.

21.	Business income or (loss) from U.S. Form *1040*	21.	00
22.	Farm income or (loss) from U.S. Form *1040*	22.	00
23.	Net business income/farm loss, combine lines 21 and 22 (must be less than zero)	23.	00

PART 3: NET ROYALTY/RENT LOSS

Taxpayers that had a net loss from royalty or rent on MI-1040CR line 17, MI-1040CR-2 line 16, MI-1040CR-7 line 22.

24.	Rental, Real Estate, Royalty Loss from U.S. Form *1040* (must be less than zero)	24.	00

PART 4: NET OPERATING LOSS. If you do not have a federal NOL deduction, SKIP to line 33.

25.	Federal NOL deduction. Enter as a positive number	25.	00
26.	Reported 2020 AGI without current NOL deduction	26.	00
27.	Adjustments to AGI		
	a. Taxable Social Security benefits and IRA deductions (see instructions)	27a.	00
	b. Capital losses in excess of capital gains ($3,000 maximum)	27b.	00
28.	Modified federal AGI. Add lines 26, 27a and 27b.	28.	00
29.	Itemized Deductions or Standard Deduction. If you did not itemize, SKIP to line 29g.		
	a. Medical and Dental Expenses	29a.	00
	b. Taxes You Paid	29b.	00
	c. Interest You Paid	29c.	00
	d. Gifts to Charity	29d.	00
	e. Casualty and Theft Losses	29e.	00
	f. Other Itemized Deductions	29f.	00
	g. If you did not itemize, enter the standard deduction	29g.	00
30.	Enter the total of lines 29a through 29f if you itemized, or the standard deduction from line 29g if you did not itemize	30.	00
31.	FMTI. Subtract line 30 from line 28. If line 30 is greater than line 28, enter "0"	31.	00
32.	Allowable Net Operating Loss Deduction. Enter the lesser of line 25 or line 31 as a negative number	32.	00
33.	**Total Loss Adjustment.** Combine lines 23, 24 and 32. Carry to line 9, page 1 (must be less than zero)	33.	00

Attachment 08

2020 MICHIGAN Home Heating Credit Claim MI-1040CR-7

Amended Return ☐

Issued under authority of Public Act 281 of 1967, as amended. Type or print in blue or black ink.

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, or P.O. Box)			
City or Town	State	ZIP Code	4. County Code (see instructions)
5. Citizenship Status a. ☐ Filer is a U.S. citizen or qualified alien b. ☐ Spouse is a U.S. citizen or qualified alien			6. Heat Provider Name Code (see instructions) 7. Heat Type Code (see instructions)

8. **2020 FILING STATUS:** Check one.

a. ☐ Single

b. ☐ Married filing jointly

c. ☐ Married filing separately (**Include Form 5049**)

9. **2020 RESIDENCY STATUS:** Check all that apply.

a. ☐ Resident

b. ☐ Nonresident

c. ☐ Part-Year Resident*

*If you checked box "c," enter dates of Michigan residency in 2020. Enter dates as MM-DD-YYYY (Example: 04-15-2020).

	FILER	*SPOUSE*
FROM:	___ ___ *2020*	___ ___ *2020*
TO:	___ ___ *2020*	___ ___ *2020*

10. Check the box if your heating costs are currently included in your rent (see instructions)..... ☐

11. Check the box if you want your name and address referred to other government assistance programs for which you may qualify. ☐

12. Check the box if you or your spouse now receive Supplemental Security Income (SSI)..... ☐

13. ENTER YOUR AGE if you are age 60 or older... Filer ____ Spouse ____

14. Amount you were billed for heat between 11/1/2019 and 10/31/2020 ..... ____ 00

15. If you lived in one of these **CARE** facilities (not a senior apartment complex) for all of 2020, check the box and STOP here, see instructions.

a. ☐ Nursing Home b. ☐ Adult Foster Care Home

c. ☐ Licensed Home for the Aged d. ☐ Substance Abuse Center

16. **Exemptions.** Enter the number that applies to you, your spouse, or your dependents and complete line 17 below. See instructions if you are age 66 or older.

Personal Exemption (You and your spouse only)	a.	
Deaf, Disabled or Blind.....	b.	
Qualified Disabled Veteran	c.	
Number of children living with you: • Ages 2 and under.....	d.	
• Ages 3-5.....	e.	
• Ages 6-18.....	f.	
Dependent adults, other than your spouse, who live with you.....	g.	
Add lines 16a through 16g.....	h.	

17. You MUST enter below the name, Social Security number and age of all household members. You MUST also check each box to indicate if the household member is a dependent and U.S. citizen or qualified alien.

A. Household Member's Name	B. Social Security Number	C. Age in Years	D. Enter "X" for all that apply	
			Dependent	U.S. citizen or qualified alien

If you have more than four (4) household members, complete Home Heating Credit Claim *MI-1040CR-7 Supplemental* (Form 4976).

18. ☐ **You must check this box to receive a refund from your heat provider for any overpayment to your heat account, if eligible (see instructions).**

✚ 0000 2020 37 01 27 1

Filer's Full Social Security Number ___ ___

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 Web site.

19.	Wages, salaries, tips, sick, strike and SUB pay, etc.	19.	00	26.	Social Security, SSI, and/or railroad retirement benefits	26.	00
20.	All interest and dividend income (including nontaxable interest)	20.	00	27.	Child support and foster parent payments	27.	00
21.	Net business income (including net farm income). If negative, enter "0"	21.	00	28.	Unemployment compensation	28.	00
22.	Net royalty or rent income. If negative, enter "0"	22.	00	29.	Gifts received or expenses paid on your behalf	29.	00
23.	Retirement pension, annuity, and IRA benefits.	23.	00	30.	Other nontaxable income. Describe:_____	30.	00
24.	Capital gains less capital losses (see instructions)	24.	00	31.	Workers'/veterans' disability compensation/pension benefits	31.	00
25.	Alimony and other taxable income. Describe:_____	25.	00	32.	FIP and other MDHHS benefits (Do not include food assistance)	32.	00
33.	Add lines 19 through 32				**SUBTOTAL**	33.	00
34.	**Other adjustments.** Describe:_____	34.	00				
35.	Medical insurance or HMO premiums paid	35.	00				
36.	Add lines 34 and 35					36.	00
37.	Subtract line 36 from line 33				**TOTAL HOUSEHOLD RESOURCES.**	37.	00

Standard and Alternate Home Heating Credit Computations

38.	**STANDARD CREDIT.** Standard allowance from Table A (see instr.)	38.	00
39.	Multiply line 37 by 3.5% (0.035) (if negative, enter "0")	39.	00
40.	Subtract line 39 from line 38 for standard credit amount. If line 39 is greater than line 38, enter "0"	40.	00
41.	If you checked the box on line 10, multiply the amount on line 40 by 50% (0.50). Enter here and on line 46. (If approved, the final amount as shown on line 47 is issued as a check.)	41.	00
42.	**ALTERNATE CREDIT.** Total heating costs from line 14 or $2,870 (whichever is less)	42.	00
43.	Multiply line 37 by 11% (0.11) (if negative, enter "0")	43.	00
44.	Subtract line 43 from line 42. If line 43 is greater than line 42, enter "0".	44.	00
45.	Multiply line 44 by 70% (0.70) for alternate credit amount	45.	00
46.	If you completed line 41 enter that amount here. Otherwise enter the larger of lines 40 or 45 here	46.	00
47.	**HOME HEATING CREDIT.** Multiply line 46 by 85% (0.85)	47.	00

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2019, enter dates below. ***ENTER DATE OF DEATH ONLY.*** Example: 04-15-2020 (MM-DD-YYYY)

Filer ___ ___ Spouse ___ ___

Taxpayer Certification. *I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.*

Filer's Signature	Date
Spouse's Signature	Date

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

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

Preparer's PTIN, FEIN or SSN

Preparer's Name (print or type)

Preparer's Signature

Preparer's Business Name, Address and Telephone Number

File (postmark) your claim by September 30, 2021. Mail your claim to: Michigan Department of Treasury Lansing, MI 48956

The information in this publication is available, upon request, in an alternative, accessible format.



For more information regarding the Michigan Legislature,
scan this QR code with your smartphone.