

MI-1040

Individual Income Tax FORMS AND INSTRUCTIONS

WWW.MIFASTFILE.ORG



- ⚡ E-filing your return is easy, fast, and secure!
- ⚡ 85% (more than 4 million) of all Michigan taxpayers choose e-file.
- ⚡ E-filed returns are usually processed within 14 business days (see page 3). Allow 14 days before checking the status of your e-filed return.
- ⚡ Tax preparers who complete 11 or more Michigan Individual Income Tax returns are required to e-file all eligible returns supported by their software (see page 3).
- ⚡ Free e-file is available. Do you qualify?
- ⚡ Visit **www.MIfastfile.org** for a list of e-file resources, how to find an e-file provider, and more information on free e-file services.

UNCLAIMED PROPERTY. The Michigan Department of Treasury is holding millions of dollars in abandoned and unclaimed property belonging to Michigan residents. **In the past three years, more than \$260 million has been returned to rightful owners.** To check if Treasury is holding funds for you or your family, visit **www.michigan.gov/unclaimedproperty**.

**FILING DUE DATE:
APRIL 15, 2020**

WWW.MICHIGAN.GOV/TAXES

This booklet is intended as a guide to help complete your return. It does not take the place of the law.

MICHIGAN 2019

Help With Your Taxes

New for 2019

Stillbirth Exemption. A stillbirth exemption is available if you are a parent of a stillborn delivered during 2019 and have been issued a Certificate of Stillbirth from the Michigan Department of Health and Human Services (MDHHS). See instructions for line 9d on page 10 for more details.

Michigan Standard Deduction. If the older of you or your spouse (if married filing jointly) was born during the period January 1, 1946 through December 31, 1952, and reached the age of 67 on or before December 31, 2019, you may deduct \$20,000 for single or married filing separately filers or \$40,000 for joint filers against all income, rather than solely against retirement and pension income. Taxpayers that qualify for the Michigan Standard Deduction are not eligible to deduct retirement and pension income on the *Michigan Pension Schedule* (Form 4884).

Expanded Subtraction for Retirement Benefits. If the older of you or your spouse (if married filing jointly) was born on or after January 1, 1953 but before January 2, 1958, have reached age 62 and receive Social Security exempt retirement benefits due to employment with a governmental agency, you may be eligible for a retirement and pension deduction. For more information, see *Michigan Pension Schedule* (Form 4884).

City of Detroit

The Michigan Department of Treasury processes City of Detroit Individual Income Tax Returns. Your City of Detroit return may be filed with your Michigan return. For more information and instructions visit www.michigan.gov/citytax.

Tax Assistance

The Michigan Department of Treasury (Treasury) offers a variety of services designed to assist you and most are available 24 hours a day, seven days a week.

IMPORTANT: To obtain information about your account using the Internet and Telephone Options, you will need the following information from your return:

- Social Security number (SSN) of the primary filer (the filer listed first on the return)
- Tax year of the return
- Adjusted gross income (AGI) or total household resources
- Filing status (single, married filing jointly, married filing separately).

Internet Options

www.michigan.gov/incometax

Find the following information on this Web site:

- Current year forms and instructions
- Answers to many tax preparation questions
- Most commonly used tax forms
- Free assistance in preparing your return
- Retirement, Pension, Interest, Dividends, Capital Gain Estimators

- Pay your tax due on the MI-1040, and make quarterly estimated income tax and individual income tax extension payments
- Other tax resources.

Select “Check Your Tax Refund Status” where you can:

- Check the status of your return
- Check estimated payments you made during the year
- Check the status of letters you have sent to Treasury
- Change your address
- Ask a specific question about your account.

Telephone Options

517-636-4486

Automated Information Service

With Treasury’s automated phone system, you can:

- Request the status of your refund
- Check the status of letters you have sent to Treasury
- Request information on estimated payments
- Order current tax year forms.

While most questions can be answered by the Automated Information Service, customer service representatives are available from 8 a.m. to 4:45 p.m., Monday through Friday. Assistance is available using TTY through the Michigan Relay Service by calling 711.

Forms

Find tax forms using the Internet and Telephone Options listed on this page. Commonly used forms are also available at Treasury offices (see back cover), most public libraries, Northern Michigan post offices, and Michigan Department of Health and Human Services (MDHHS) county offices.

**The 2020 Census is coming and
we need everyone in Michigan to say:**

“Count me in!”

The census happens every 10 years, and being counted by completing your form is critical to the future success of Michigan. The census count affects federal funding for programs here in Michigan, congressional representation and so much more. The good news is responding to the census is convenient, and you can respond by mail, phone or online.

The census is also 100% confidential and secure, and your information will not be shared. Make sure you and everyone you know says, “Count me in!” and completes the 2020 Census form. Keep an eye out for updates from Michigan Census 2020 on how to complete the census. For more information, visit www.michigan.gov/census and follow us on Twitter @micensus.

General Information

Adjusted Gross Income (AGI)

Throughout this booklet, Treasury refers to adjusted gross income as AGI. When AGI is asked for, copy your AGI directly from your U.S. Form 1040.

Tax Rate, Exemption Allowances, and Deductions for Retirees and Seniors

The income tax rate for 2019 is 4.25 percent.

For tax year 2019, the personal and stillbirth exemption allowances are \$4,400. The special exemption allowance for deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled is \$2,700. The exemption allowance for qualified disabled veterans is \$400. See page 10 for more information.

Retirement and pension benefits included in AGI from a pension or an Individual Retirement Account (IRA) may be deductible. See Form 4884 instructions beginning on page 17 for further details regarding retirement and pension benefit deductions based on year of birth and filing status.

Senior citizens born before 1946 may be able to deduct part of their interest, dividends, and capital gains that are included in AGI. For 2019, the deduction is limited to a maximum of \$11,771 for single filers and \$23,542 for joint filers. See *Michigan Schedule 1* (Schedule 1) instructions beginning on page 13 for further details regarding dividend/interest/capital gains deductions.

Filing Extension Granted for Military Personnel Serving in a Combat Zone

United States military personnel serving in a combat zone on April 15, 2020, will be given 180 days after leaving the combat zone to file their federal and State tax returns and will be exempt from penalties and interest. When e-filing, service men and women serving in combat zones should enter the words "Combat Zone" in the preparer notes. When filing a paper return, print "Combat Zone" in ink on the top of page 1 of the MI-1040.

Appeals of Adjusted Refunds or Credits

Taxpayers have 60 days from the issuance of refund denials, refund adjustments, or Treasury decisions (other than final assessment), that may be appealed under Section 21 of the Revenue Act, to request informal conferences.

Choose e-file Instead of Paper Returns to Get Your Refund Fast

E-filing eliminates many of the errors that lengthen processing times. E-filed returns are usually processed within 14 days. Tax preparers who complete 11 or more individual income tax returns are required to e-file all eligible returns. Visit www.MIfastfile.org for a list of e-file resources, how to find an e-file provider, and more information on free e-file services. When e-filing, do not mail a paper copy of your return.

Property Tax Credits/Refunds

A reminder from the Internal Revenue Service (IRS): Michigan homestead property tax credits and Principal Residence Exemption refunds received in 2019 may be taxable on your 2019 U.S. Form 1040. If you claimed

an itemized deduction for property taxes on your 2018 U.S. Form 1040 and then received a refund in 2019 from the State or your local unit of government for a portion of those taxes, you must include that refund as income on your 2019 U.S. Form 1040. If you have questions about the taxability (for federal tax purposes) of the refunds, call the IRS at 1-800-829-1040.

What You Should Know About Your Michigan 1099-G

If you claimed itemized deductions on your 2018 federal income tax return and received a Michigan tax refund in 2019, you will be mailed a 2019 Michigan 1099-G in early 2020 that shows the amount of your 2018 refund that was issued in 2019. The refund amount will include any amounts credited forward to 2019 estimated tax, prior year refunds issued in 2019, refund amounts intercepted for back tax assessments or other debts (such as child support or court-ordered garnishments), and any portion of a refund assigned to pay use tax or any amount you contributed as a voluntary contribution. The refund amount will not include homestead property tax credits, earned income tax credits, or other refundable tax credits claimed on your MI-1040. **The 1099-G is not a bill.** Visit www.michigan.gov/taxes for more information about your Michigan 1099-G.

A Note About Debts

By law, any money you owe to the State and other state agencies must be deducted from your refund or credit before it is issued. Debts include money you owe for past-due taxes, student loans, child support due to the Friend of the Court, an IRS levy, money due to a state agency, a court-ordered garnishment, or other court orders. Taxpayers who are married filing jointly may receive an *Income Allocation for Non-Obligated Spouse* (Form 743) after the return is filed. Completing and filing this form may limit the portion of the refund that can be applied to a debt. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

Who Must File a Return

File a return if you owe tax, are due a refund, or your AGI exceeds your exemption allowance. You should also file a Michigan return if you file a federal return, even if you do **not** owe Michigan tax. This will eliminate unnecessary correspondence from Treasury.

If your parents (or someone else) can claim you as a dependent on their return and your AGI is \$1,500 or less if single or married filing separately or \$3,000 or less if filing a joint return, you do not need to file a return unless you are claiming a refund of withholding.

Important: If your income subject to tax (MI-1040, line 14) is less than your personal exemption allowance (line 15) and Michigan income tax was withheld from your earnings, you must file a return to claim a refund of the tax withheld.

Who Must File a Joint Return

If you are considered married for federal tax purposes, you must file your Michigan return using either the married filing jointly or married filing separately filing status. This applies to all couples who are married under the laws of the State of Michigan or under the laws of another state. If you filed a joint federal

income tax return, you must file a joint Michigan income tax return. If you and your spouse filed separate federal returns, you may file separate or joint Michigan returns.

When to File Your Return

Always complete your federal tax return before your Michigan return. You may file a Michigan return even if you are not required to file a federal return.

Your return must be postmarked no later than April 15, 2020, to avoid penalty and interest. Payment must be included with your return. Make your check payable to “State of Michigan” and write the last four digits of your Social Security number(s) and “2019 income tax” on the front of the check.

If you cannot file before the due date and you owe tax, you may file an *Application for Extension of Time to File Michigan Tax Returns* (Form 4) with your payment. This allows an extension of time to file, but not to pay. Payment is due no later than April 15, 2020, otherwise penalty and interest may apply. See page 6. In order to obtain a refund, you must file a return claiming the refund within four years of the due date. Keep a copy of your return and all supporting schedules for six years.

Penalty and Interest Added for Filing and Paying Late

If you file and pay late, Treasury will add a penalty of 5 percent of the tax due. After the second month, penalty will increase by an additional 5 percent per month, or fraction thereof, up to a maximum of 25 percent of the tax due. If you pay late, you must add penalty and interest to the amount due. Visit www.michigan.gov/taxes for the latest interest rates.

Identity Theft

Tax-related identity theft occurs when someone uses your Social Security number to file a tax return claiming a fraudulent refund. Victims of tax-related identity theft can assist Treasury by following the steps listed below:

- Paper file your return and include all required schedules.
- Send copies, not originals, of the following documents:
 1. Federal return and schedules (if applicable).
 2. Identity theft affidavits (if applicable).
 3. Government-issued photo identification.
 4. W-2s and/or 1099s.

Even if the above steps are followed, Treasury may require additional identity verification and you may be asked:

- To complete an identity confirmation quiz, which is a tool Treasury uses to assist in the protection of taxpayers against tax-related identity theft.
- To provide additional supporting documentation as needed.

Visit www.michigan.gov/identitytheft for more information regarding tax-related identity theft.

Foreign Addresses

Enter your street address and city on the “Home Address” line. Enter your province or state name, country code and foreign postal code on the “City or Town” line in that order. Refer to the example below.

1. Filer's First Name JESSICA	M.I. B	Last Name SMITH
If a Joint Return, Spouse's First Name	M.I.	Last Name
Home Address (Number, Street, or P.O. Box) 123 MAIN ST. MONTREAL		
City or Town QUEBEC CA A1B 2C3		State ZIP Code

How to Complete and File Paper Returns

Completing Michigan Forms

Treasury captures the information from paper income tax returns using an Intelligent Character Recognition (ICR) process. If completing a paper return, avoid unnecessary delays by following the guidelines below so your return is processed quickly and accurately.

- **Use black or blue ink.** Do not use pencil, red ink, or felt tip pens. Do not highlight information.
- **Print using capital letters** (UPPERCASE). Capital letters are easier to recognize.
- **Print numbers like this:** 0123456789
Do **not** put a slash through the zero (0) or seven (7).
- **Fill check boxes with an [X].** Do not use a check mark.
- **Leave lines/boxes blank** if they do not apply or if the amount is zero unless otherwise directed.
- **Do not write extra numbers, symbols, or notes** on the return, such as cents, dashes, decimal points, commas, or dollar signs. Enclose any explanations on a separate sheet unless you are instructed to write explanations on the return.
- **Stay within the lines** when entering information in boxes.
- **If a form is multiple pages**, all pages must be filed.

- **Report all amounts in whole dollars.** Round down amounts of 49 cents or less. Round up amounts of 50 cents or more. If cents are entered on the form, they will be treated as whole dollar amounts.

When You Have Finished

If the tax preparer is someone other than the taxpayer, he or she must enter their Preparer Tax Identification Number (PTIN); Federal Employer Identification Number (FEIN); or Social Security number; their name, the business name, address, and telephone number of the firm he or she represents. Check the box to indicate that Treasury may discuss your return with your tax preparer.

Assemble your returns and attachments. Do not staple your check to your return. A sequence number is printed in the upper-right corner of the following Michigan forms to help you assemble them in the correct order behind your MI-1040:

- *Additions and Subtractions* (Schedule 1)
- *Nonresident and Part-Year Resident* (Schedule NR)
- *Farmland Preservation Tax Credit* (MI-1040CR-5)
- *Schedule of Taxes and Allocation to Each Agreement* (Schedule CR-5)
- *Property Tax Credit* (MI-1040CR or MI-1040CR-2)

- *Schedule of Apportionment* (MI-1040H)
- *Underpayment of Estimated Income Tax* (MI-2210)
- *Withholding Tax Schedule* (Schedule W)
- *Adjustments of Capital Gains and Losses* (MI-1040D)
- *Adjustments of Gains and Losses From Sales of Business Property* (MI-4797)
- *Voluntary Contributions Schedule* (4642)
- *Sales and Other Dispositions of Capital Assets* (MI-8949)
- *Pension Schedule* (4884)
- *Pension Continuation Schedule* (4973)
- *Married Filing Separately and Divorced or Separated Claimants Schedule* (5049)
- *Michigan Amended Return Explanation of Changes* (Schedule AMD)
- *Michigan Excess Business Loss* (MI-461)
- *Michigan Excess Business Loss Continuation Schedule* (Form 5606)
- *Michigan Net Operating Loss Schedule MI-1045* (Schedule MI-1045)
- *Michigan Net Operating Loss Deduction* (Form 5674)
- *Michigan Signed Distribution Statement for Joint Owners of Farmland Development Rights Agreements* (Form 5678)
- *Michigan Resident Credit for Tax Imposed by a Canadian Province* (Form 777)
- Federal Schedules (see Table 3, page 59)

If you are also filing a *Home Heating Credit Claim* (MI-1040CR-7), do **not** attach it to your return; fold it and leave it loose in the envelope.

If you are also filing a City of Detroit return, do **not** staple it to your State of Michigan return; fold it and leave it loose in the envelope.

Where to Mail Your Return

Mail **refund, credit, or zero due** returns to:

Michigan Department of Treasury
Lansing, MI 48956

If you **owe tax**, mail your return to:

Michigan Department of Treasury
Lansing, MI 48929

Make your check payable to “**State of Michigan**” and **print the last four digits of your Social Security number** and “**2019 income tax**” on the front of your check. To ensure accurate processing of your return, send one check for each return. Do not staple your check to your return.

Do not mail your 2019 return in the same envelope with a return for years prior to 2019; mail your 2019 return in a separate envelope.

Important Reminders

- **Missing pages.** The MI-1040, MI-1040CR, MI-1040CR-2, and MI-1040CR-7 are multiple-page forms. All pages must be completed and submitted for Treasury to process the return timely.
- **Use correct tax year forms.** For example, do not use a 2018 form to file your 2019 return.
- **Required attachments.** If you do not include all the required attachments with your return, your refund may be reduced, denied, or delayed.
- **Schedules received alone.** Only the MI-1040, MI-1040CR, MI-1040CR-2 and MI-1040CR-7 forms may be filed alone. All other forms must be filed with a completed MI-1040.
- **Missing, incomplete, or applied for Social Security number.** If you don’t have an SSN or an Individual Taxpayer Identification Number (ITIN), apply for one through the IRS. **Do not** file your Michigan return until you have received your SSN or ITIN.

Special Situations

Extensions

To request more time to file your Michigan tax return, send a payment of your remaining estimated tax to Treasury with a copy of your federal extension (U.S. Form 4868) on or before the original due date of your return. Treasury will extend the due date to your new federal due date. If you do not have a federal extension, file an *Application for Extension of Time to File Michigan Tax Returns* (Form 4) with your payment. Treasury will **not** notify you of approval. **An extension is not necessary when you expect to claim a refund. Late filing penalty may not apply as refunds can be claimed up to 4 years from the original due date without an extension.**

An extension of time to file is not an extension of time to pay. If you do not pay enough with your extension request, you must pay interest on the unpaid amount. Compute interest from the original due date of the return. Interest is 1 percent above the prime rate and is adjusted on July 1 and January 1. Visit www.michigan.gov/taxes for help calculating the penalty and interest.

You may be charged a penalty of 10 percent or more if the balance due is not paid with your extension request.

When you file your MI-1040, include on line 30 the amount of tax you paid with your extension request. Include a copy of your federal or state extension with your return.

2020 Estimated Payments

Usually, you must make estimated income tax payments if you expect to owe more than \$500 when you file your 2020 MI-1040. This is after crediting the property tax, farmland, any other refundable or nonrefundable credits, and amounts you paid through withholding.

Common income sources which make estimated payments necessary are self-employment income; salary, wages or retirement benefits if you do not have enough tax withheld; tips, lump-sum payments, unemployment benefits, dividend and interest income; income from the sale of property (capital gains), business income and rental income.

You may ask your employer to increase your withholding to cover the taxes on other types of income.

Estimated payments are due April 15, 2020; June 15, 2020; September 15, 2020; and January 15, 2021. If you are a fiscal year filer, the due dates are the same as your federal estimated payment due dates.

If you made estimated payments for 2019, Treasury will send you personalized vouchers for 2020, unless you used a tax preparer. Do not use vouchers intended for another taxpayer. If you do not receive personalized vouchers, use a tax preparer, or use tax preparation software to complete your return, you can obtain a *Michigan Estimated Individual Income Tax Voucher* (MI-1040ES) from Treasury's Web site.

Exceptions. If you expect to owe more than \$500, you may not have to make estimated payments if you expect your 2020 withholding to be at least:

- 90 percent of your total 2020 tax, **or**
- 100 percent of your total 2019 tax

- 110 percent of your total 2019 tax if 2019 AGI was more than \$150,000 if filing joint or single (\$75,000 if your 2019 filing status is married filing separately).

Total 2019 tax is the amount on your 2019 MI-1040, line 21, less the amount on lines 25, 26, 27b and 28.

Farmers, fishermen or seafarers may have to make estimated payments, but have different filing options. If at least two-thirds of your gross income is from farming, fishing, or seafaring, you may:

- Delay paying your first 2020 quarterly estimated payment until as late as January 15, 2021, and pay the entire amount of your 2020 estimated tax due, **or**
- File your 2020 MI-1040 return and pay the entire amount of tax due on or before March 1, 2021.

If you are a farmer or fisherman you will have filed a U.S. *Schedule F*, *Schedule C*, or *Schedule E* to report income from these activities. Wages earned as a farm employee or from a corporate farm do **not** qualify you for this exception. You are considered a seafarer if your wages are exempt from income tax withholding under Title 46, Shipping, USC, Sec. 11108.

Failure to make payments or underpayment of estimated payments. If you fail to make required estimated payments, pay late, or underpay in any quarter, Treasury may charge penalty and interest. Penalty is 25 percent of the tax due (with a minimum of \$25) for failing to make estimated payments or 10 percent (with a minimum of \$10) for failing to pay enough estimated payments or making estimated payments late. Interest is one percent above the prime rate and is computed monthly. The rate is adjusted on July 1 and January 1.

Residency

Resident. You are a Michigan resident if Michigan is your permanent home. Your permanent home is the place you intend to return to whenever you go away. A temporary absence from Michigan, such as spending the winter in a southern state, does **not** make you a part-year resident.

Income earned by a Michigan resident in a nonreciprocal state (see "Reciprocal States") or Canadian province is taxed by Michigan, and may also be taxed by the other jurisdiction. If you pay tax to both, you can claim a credit on your Michigan return. See instructions for MI-1040, line 18 and the example on page 11.

Part-year resident. You are a part-year resident if, during the year, you move your permanent home into or out of Michigan. You must pay Michigan income tax on income you earned, received, or accrued while living in Michigan.

Use *Michigan Nonresident and Part-Year Resident Schedule* (Schedule NR) and the following guidelines to help figure your tax:

- Allocate your income from the date you moved into or out of Michigan
- Bonus pay, severance pay, deferred income, and any other amount accrued while a Michigan resident are subject to Michigan tax no matter where you lived when you received it
- Deferred compensation reported to you on U.S. Form 1099-R and nonbusiness interest and dividend income are allocated to the state of residence when received

- Part-year residents who lived in Michigan at least six months of the tax year may qualify for a homestead property tax credit (see page 28).

NOTE: Out-of-state students who live in Michigan while they are attending school are not considered Michigan residents or part-year residents and should file as nonresidents.

Nonresident. Use Schedule NR to figure your Michigan taxable income. You must pay Michigan income tax on the following types of income:

- Salary, wages, and other employee compensation for work performed in Michigan, unless you live in a state covered by a reciprocal agreement (see “Reciprocal States”)
- Net rents and royalties from real and tangible personal property in Michigan
- Capital gains from the sale or exchange of real property located in Michigan, or of tangible personal property located in Michigan
- Patent or copyright royalties if the patent or copyright is used in Michigan or if you have a commercial domicile in Michigan
- Income (including dividend and interest income) from an S corporation, partnership or an unincorporated business, or other business activity in Michigan
- Lottery winnings
- Prizes won from casinos or licensed horse tracks located in Michigan. Nonresidents from reciprocal states must also declare these prizes as taxable.

Reciprocal States

Illinois, Indiana, Kentucky, Minnesota, Ohio, and Wisconsin have reciprocal agreements with Michigan. Michigan residents pay only Michigan income tax on their salaries and wages earned in any of these states. A Michigan resident may file a withholding form with an employer in a reciprocal state to claim exemption from that state’s income tax withholding. The out-of-state income may make Michigan individual income tax estimated payments necessary. Residents of reciprocal states working in Michigan do not have to pay Michigan tax on salaries or wages earned in Michigan but do have to pay Michigan tax on business income earned from business

activity in Michigan. A resident of a reciprocal state who claims a refund of Michigan withholding tax must file a Schedule NR along with an MI-1040.

Deceased Taxpayers

A **personal representative** for the estate of a taxpayer who died in 2019 (or 2020 before filing a 2019 return) must file if the taxpayer owes tax or is due a refund. A full-year exemption is allowed for a deceased taxpayer on the 2019 MI-1040.

Use the decedent’s name and Social Security number and **your** address. If the taxpayer died after December 31, 2018, enter the date of death in the “Deceased Taxpayer” box on page 2 on the 2019 MI-1040.

The **surviving spouse** is considered married for the year in which the deceased spouse died and may file a joint return for that year. Write your name and the decedent’s name and both Social Security numbers on the MI-1040. Write “DECD” after the decedent’s last name. You must report the decedent’s income. Sign the return. In the deceased’s signature line, write “Filing as surviving spouse.” If the taxpayer died after December 31, 2018, enter the date of death in the “Deceased Taxpayer” box on page 2 of the MI-1040. Refer to example A in the “Deceased Taxpayer Chart of Examples” below.

If filing as a **personal representative** or **claimant** and you are claiming a refund for a **single** deceased taxpayer, you **must include a U.S. Form 1310 or Michigan Claim for Refund Due a Deceased Taxpayer (MI-1310)**. Enter the decedent’s name in the Filer’s Name lines and the representative’s or claimant’s name, title, and address in the Home Address line. Refer to example B or C in the “Deceased Taxpayer Chart of Examples” below.

If filing as a **personal representative** or **claimant** of a deceased taxpayer(s) for a **jointly** filed return, you **must include a U.S. Form 1310 or Michigan Claim for Refund Due a Deceased Taxpayer (MI-1310)**. Enter the name(s) of the deceased persons(s) in the Filer’s and/or Spouse’s Name lines and the representative’s or claimant’s name, title, and address in the Home Address line. Refer to example D or E in the “Deceased Taxpayer Chart of Examples” below.

For information about filing a credit claim, see “Deceased Claimant’s Credit” on page 28.

Deceased Taxpayer Chart of Examples

A. Joint Filers with Surviving Spouse

1. Filer’s First Name JOHN	M.I. A	Last Name BROWN	
If a Joint Return, Spouse’s First Name JANE	M.I. C	Last Name BROWN	DECD

B. Single Filer with Personal Representative

1. Filer’s First Name JOHN	M.I. A	Last Name BROWN	EST OF
If a Joint Return, Spouse’s First Name	M.I.	Last Name	
Home Address (Number, Street, or P.O. Box) SAM W. JONES REP 123 MAIN ST.			

C. Single Filer with Claimant

1. Filer’s First Name JOHN	M.I. A	Last Name BROWN	DECD
If a Joint Return, Spouse’s First Name	M.I.	Last Name	
Home Address (Number, Street, or P.O. Box) SAM W. JONES CLAIMANT 123 MAIN ST.			

D. Joint Filers with Personal Representative

1. Filer’s First Name JOHN	M.I. A	Last Name BROWN	EST OF
If a Joint Return, Spouse’s First Name JANE	M.I. C	Last Name BROWN	EST OF
Home Address (Number, Street, or P.O. Box) SAM W. JONES REP 123 MAIN ST.			

E. Joint Filers with Claimant

1. Filer’s First Name JOHN	M.I. A	Last Name BROWN	DECD
If a Joint Return, Spouse’s First Name JANE	M.I. C	Last Name BROWN	DECD
Home Address (Number, Street, or P.O. Box) SAM W. JONES CLAIMANT 123 MAIN ST.			

Amended Returns

Beginning with tax year 2017, if you need to make a correction to your return, file a new complete MI-1040. Check the Amended Return box at the top of page 1 of the form, and file the Schedule AMD **and all** applicable schedules and supporting documentation to amend your return. If you are amending for tax year 2016 or prior, you must use Form MI-1040X-12. If you are due a refund on your amended return, you must file it within four years of the due date of the original return.

Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

If a change on your federal return affects Michigan taxable income, you must file an amended return within 120 days of the change. You must include a copy of your amended federal return and all supporting schedules. Include payment of any tax and interest due.

To amend only a homestead property tax or home heating credit, file a new MI-1040CR, MI-1040CR-2, or MI-1040CR-7 respectively, for the appropriate year. Check the Amended Return box on the top of page 1 of each credit claim; **do not file a new MI-1040 or Schedule AMD**. If applicable, include a copy of your property tax statement(s), and/or lease agreement and a copy of your heat statement.

Business Income (Loss)

Michigan defines business income as all income (loss) arising from transactions, activities, and sources in the regular course of the taxpayer's trade or business. Business income includes distributive share income (loss) reported on a federal schedule K-1, including interest, dividend, royalty income, net short-term and long-term capital gains (losses) and depreciation to the extent included in AGI. Rental income may be business income if it is an integral part of the taxpayer's trade or business. Business income is allocated to the state where the business activity occurs. If the business activity is in Michigan and in another state, use a *Schedule of Apportionment* (Form MI-1040H) to apportion the income. If you have income from more than one business, the income from each must be allocated or apportioned separately; this is done on separate schedules for each entity. Include all schedules with your return. Describe the business or property that is the source of the income (loss) and list the activity locations. For assistance, refer to the "Business, Rental & Royalty Activity Worksheet" available on Treasury's Web site.

Net Operating Losses (NOL)

If you have a federal NOL deduction, remove the federal NOL deduction from Michigan taxable income, to the extent included in federal AGI. Residents accomplish this through an addition on *Michigan Schedule 1*, line 7. If you are required to file a *Michigan Schedule NR*, the entire federal NOL deduction, no matter where earned, is allocated to Column C.

The *Michigan Net Operating Loss Schedule* MI-1045 is used to calculate the Michigan NOL for the loss year. The form must be filed before a Michigan NOL carryover may be claimed.

The Michigan NOL deduction in a carryforward year is calculated on *Michigan Net Operating Loss Deduction* (Form 5674). To request a refund from a farming loss carryback use the *Michigan Farming Loss Carryback Refund Request* (Form 5603).

A separate worksheet showing how the loss has been absorbed should always be submitted to substantiate the claimed carryforward. For assistance tracking an NOL, refer to the "Michigan NOL Carryover Worksheet" available on Treasury's Web site.

Repayments of Income Reported in a Prior Year

If you had to repay money in 2019 that you claimed as income in a previous year (e.g., unemployment benefits), you may be entitled to a credit on your 2019 return for the tax paid in an earlier year.

If you subtracted the repayment in arriving at AGI, no additional credit is allowed on the Michigan return because your income for the year has been reduced by the repayment amount. If the amount of the repayment was deducted on U.S. *Schedule A* or a credit was claimed on U.S. Form *1040*, a credit will be allowed on the Michigan return.

To compute your Michigan credit, multiply the amount you repaid in 2019 by the tax rate which was in effect the year you paid the tax. Then add the amount of the credit to the Michigan tax withheld on MI-1040, line 29. Write "Claim of Right/Repayment" next to line 29.

Include a schedule showing the computation of the credit, proof of the repayment, U.S. Form *1040* and applicable federal schedules.

Composite Filer Participants

Taxpayers that participate on the *Michigan Composite Individual Income Tax Return* (Form 807) may be entitled to a credit on their MI-1040 for their share of the Michigan income tax liability paid on Form 807. Enter the amount of Michigan income tax paid on your behalf on MI-1040, line 29 and write "Composite Filing" next to line 29.

Use Tax

Every state that has a sales tax has a companion tax for purchases made outside that state by catalog, telephone, or Internet. In Michigan, that companion tax is called “use tax,” but might be described as a remote sales tax because it is a 6 percent tax owed on purchases made outside of Michigan.

Use tax is due on catalog, telephone, or Internet purchases made from out-of-state sellers as well as purchases while traveling in foreign countries when the items are to be brought into Michigan. Use tax must be paid on the total price (including shipping and handling charges).

Many Internet retailers charge tax on sales to Michigan residents. Beginning October 1, 2018, additional Internet retailers will be required to pay Michigan sales tax and may collect tax on sales to Michigan residents. However, buyers using third-party platforms or marketplaces are less likely to have paid tax at the time of purchase and may still owe use tax. Taxpayers should review their records to determine if the retailer charged tax at the time of sale. If the Michigan tax was paid at 6 percent, no additional tax would be due.

How to Report Use Tax

Use Worksheet 1 to calculate your use tax and enter the amount of use tax due on MI-1040, line 23.

Worksheet Calculation

Line 1: For purchases of \$0 to \$1,000, multiply your total purchases times 6 percent (0.06) and enter the amount on Line 1, **or**, if you have incomplete or inaccurate receipts to calculate your purchases, you may use “Table 1 - Use Tax” to estimate your taxes (see the following example).

Line 1 should contain a number unless you made no purchases under \$1,000 subject to the use tax.

Line 2: In all cases, if a single purchase is \$1,000 or more and tax is not collected by the seller, you must pay 6 percent use tax on that purchase.

Example: Ed ordered a computer from a catalog retailer in New York for \$1,437.50. Ed also purchased items over the Internet for less than \$1,000 during the year, but lost his receipts. He is sure he did not pay Michigan sales tax. Ed’s AGI is \$46,500. Ed would complete Worksheet 1 as follows:

Line 1: Ed selects \$18 from Table 1 \$18

Line 2: Ed enters \$1,437.50 x 6 percent \$86.25

Line 3: Total use tax due \$104.25

Ed would enter \$104 (rounding down because the amount is 49 cents or less) on his MI-1040, line 23.

Estimating your taxes does not preclude Treasury from auditing your account. If additional tax is due, you may receive an assessment for the amount of the tax owed, plus applicable penalty and interest.

Use Tax on the Difference

If you paid at least 6 percent to another state on your purchase, you do not owe use tax to Michigan. If you paid less than 6 percent, you owe the difference.

NOTE: The full 6 percent use tax is also owed on purchases made in a foreign country.

For more information, visit www.michigan.gov/taxes.

WORKSHEET 1 - USE TAX

Line 1: Itemized purchases of \$0 to \$1,000 x 6 percent (0.06) **OR** “Table 1 - Use Tax” amount..... \$ _____

Line 2: Single purchases \$1,000 or more x 6 percent (0.06)..... \$ _____

Line 3: Total Use Tax Due (add Lines 1 and 2)..... \$ _____

Enter amount from Line 3 above on your 2019 MI-1040, line 23. If the amount on Line 3 is 0, enter “0” on your 2019 MI-1040, line 23.

TABLE 1 - USE TAX

AGI*	Tax
\$0 - \$10,000	\$2
\$10,001 - \$20,000	\$6
\$20,001 - \$30,000	\$10
\$30,001 - \$40,000	\$14
\$40,001 - \$50,000	\$18
\$50,001 - \$75,000	\$25
\$75,001 - \$100,000	\$35
Above \$100,000	Multiply AGI by 0.04% (0.0004)

* AGI from MI-1040, line 10.

Line-by-Line Instructions for *Individual Income Tax Return (MI-1040)*

Lines not listed are explained on the form.

Amended Return box: If amending your 2019 return, check the box at the top of the form, include a completed Schedule AMD and supporting documentation.

Line 1: Enter your name and address.

Lines 2 and 3: Enter your full nine-digit Social Security number(s). Failure to provide a complete Social Security number may result in processing delays.

Line 5: State Campaign Fund. These funds are only disbursed to candidates for governor, regardless of political party, who agree to limit campaign spending and meet the campaign fund requirements. Checking the box will not raise your tax or reduce your refund.

Line 6: Farmers, fishermen, or seafarers may have to make estimated payments, and have different filing options. If at least two-thirds of your gross income is from farming, fishing, or seafaring, check this box. (For estimate filing information, see page 6.)

Line 7: Filing Status. Check the box to identify your filing status. If you filed a joint federal return, you must also file a joint Michigan return. Married couples who file separate federal returns may file a separate or joint Michigan return. If your status is married filing separately (box c), enter your spouse's full name in the space provided and enter his or her Social Security number on line 3. If you filed your federal return as head of household or qualifying widow(er), you must file your Michigan return as single.

NOTE: If you are claiming a homestead property tax credit or home heating credit and you lived with your spouse, it may be easier to file a joint Michigan return because joint total household resources are the basis for computing these credits.

Line 8: Residency. Check the box that describes your Michigan residency for 2019. If you and your spouse had a different residency status during the year, check a box for each of you. Both nonresidents and part-year residents must file *Nonresident and Part-Year Resident Schedule* (Schedule NR). For definition of residency, see page 6.

Line 9: Exemptions. Use this line to compute your Michigan exemption amount plus your Michigan special exemptions.

Line 9a: Enter the number of exemptions for you, your spouse (if filing jointly), and your dependents. Dependents include both qualifying children and qualifying relatives under the Internal Revenue Code. You may claim an exemption for these dependents even if your AGI exceeds the limits to claim federal tax credits for these dependents. Multiply the number of exemptions by your exemption allowance of \$4,400 and enter that amount.

Line 9b: Michigan Special Exemptions: Deaf, Blind, or Certain Disabilities. You qualify for this exemption if you are deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled. Complete this line, claiming only one exemption per person as it applies to you, your spouse and your dependents. If your dependent files a return, you or your dependent, but not both, may claim the dependent's special exemption.

- Deaf means the primary way you receive messages is through a sense other than hearing (e.g., lip reading or sign language).
- Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less.
- Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. **If you are age 66 or older, you may not claim an exemption as totally and permanently disabled.**

Line 9c: Qualified Disabled Veterans. A taxpayer may claim an exemption of \$400 in addition to the taxpayer's other exemptions if (a) the taxpayer or spouse is a qualified disabled veteran, or (b) a dependent of the taxpayer is a qualified disabled veteran. To be eligible for the additional exemption an individual must be a veteran of the active military, naval, marine, coast guard, or air service who received an honorable or general discharge and has a disability incurred or aggravated in the line of duty as described in 38 USC 101(16). This additional exemption may not be claimed on more than one tax return.

Line 9d: Stillbirth Exemption. If you are a parent of a stillborn delivered during 2019 and have been issued a Certificate of Stillbirth from the Michigan Department of Health and Human Services (MDHHS), include a copy of the certificate with the MI-1040. If you do not have a certificate, contact MDHHS at 517-335-8666 for an application or information on obtaining the certificate.

Line 9e: If someone else can claim you as a dependent, check the box, enter 0 on line 9a and enter \$1,500 on line 9e. If your AGI is less than \$1,500 and you had no Michigan income tax withheld from your wages, you do **not** need to file this form.

Line 10: Adjusted Gross Income. Enter your AGI from your U.S. Form 1040, 1040NR or 1040SR. You must include copies of federal schedules that apply to you (see Table 3, page 59). For Michigan adjustments to AGI, see Schedule 1, page 41. Instructions for completing Schedule 1 begin on page 13. If your AGI includes an excess business loss limitation, complete *Michigan Excess Business Loss* (Form MI-461).

Line 17: Tax. Multiply the amount on line 16 by 4.25 percent (0.0425).

Line 18: Income Tax Imposed by Government Units Outside Michigan. Include the amount of income tax paid to:

- A nonreciprocal state (see page 7)
- A local government unit outside Michigan, including tax paid to local units located in reciprocal states
- The District of Columbia
- A Canadian province.

Include only income tax paid to another government unit(s) on income earned while you were a Michigan resident and taxed by Michigan. For assistance with calculating this credit, go to www.michigan.gov/incometax.

Include a copy of the return filed with the other government unit(s) with your MI-1040. If you do not

include the return filed with the other government unit(s) when claiming this credit, processing of your return may be delayed or your credit may be denied.

Do **not** include taxes paid on income you subtracted on lines 10 through 27 of Schedule 1 (e.g., rental or business income from another state, part-year resident wages). If you claim credit for Canadian provincial tax, you must file a *Michigan Resident Credit for Tax Imposed by a Canadian Province* (Form 777). Include copies of your *Canadian Federal Individual Tax Return* (Form T-1), *Canadian Statement of Remuneration Paid* (Form T-4), U.S. Form 1116, and U.S. Form 1040 and applicable federal schedules. Your credit is limited to the portion of your Canadian provincial tax not used as a credit on your U.S. Form 1040. The credit is not available for tax paid to other foreign countries.

Line 18a: Enter the total income tax paid to other government units on income also taxed by Michigan. Include a schedule if tax was paid to more than one source. **Also include a copy of the return(s).**

Line 18b: Credit amount. If more than one government unit is involved, compute the credit amount for each government unit separately. Then add the individual credit amounts and enter the total on line 18b. Compute your allowable credit as follows:

Step 1: Divide your out-of-state income that is subject to tax in both states by your total income subject to Michigan tax (MI-1040, line 14); then

Step 2: Multiply the amount of tax shown on MI-1040, line 17, by the resulting percentage.

Your credit cannot exceed the smaller of: (1) the amount of tax imposed by another government; or (2) the amount of Michigan tax due on salaries, wages, and other personal compensation earned in another state.

Example: Computing Michigan resident's credit for tax imposed by another state.

Hunter is a Michigan resident and has \$40,000 of Michigan wages, \$10,000 of wages earned in another state, and \$3,000 in interest and dividends. Hunter's federal AGI is \$53,000. He has no Michigan adjustments (additions or subtractions) to AGI. After subtracting his \$4,400 exemption from \$53,000 income subject to tax, Hunter's taxable income is \$48,600 (MI-1040, line 16). This results in a tax of \$2,066 (\$48,600 x 0.0425) that is reported on MI-1040, line 17. The other state imposed \$700 tax on the \$10,000 Hunter earned in that state. To compute the credit, determine the following:

Step 1: Calculate the percentage of out-of-state income to total income subject to Michigan tax ($\$10,000/\$53,000 = 19\%$)

Step 2: Multiply Michigan tax of \$2,066 x 19% = \$393

Step 3: On MI-1040, line 18a, enter \$700, the tax imposed by the other state. On MI-1040, line 18b, enter \$393 (the credit is the lesser of \$700 or \$393).

Line 19: Michigan Historic Preservation Tax Credit. Taxpayers eligible for this credit receive a certificate from the State Historic Preservation Office indicating their eligibility. To claim this credit you must submit **all** of the supporting documentation. For a list of supporting forms and schedules see the Form 3581 instructions.

Line 19a: Enter the amount from your 2019 Form 3581, line 9.

Line 19b: Enter the amount from your 2019 Form 3581, line 14.

Line 20: Income Tax. Carry this amount to line 21.

Line 22: Voluntary Contributions. Contributions can be made on the *Voluntary Contribution Schedule* (Form 4642). Include Form 4642 to ensure your contributions are applied to the fund(s) of your choice. Contributions will increase your tax due or reduce your refund.

When filing an amended MI-1040, you cannot amend your voluntary contributions amount. You must enter the amount from your original return.

Line 23: Use Tax. Enter use tax due from Worksheet 1, line 3, on page 9.

When filing an amended MI-1040, you cannot amend your use tax amount. You must enter the amount from your original return. To amend your use tax, write a letter to Michigan Department of Treasury, Business Taxes Division, P.O. Box 30427, Lansing, MI 48909.

Line 25: Property tax credit information begins on page 26.

Line 26: Farmland preservation credit applies to farmers only. See MI-1040CR-5 instructions for information.

Line 27: Michigan Earned Income Tax Credit (EITC). Taxpayers who are eligible to claim an EITC on their federal return may claim a Michigan EITC equal to 6 percent of the taxpayer's federal credit. Enter your federal EITC amount on line 27a and 6 percent of line 27a on line 27b.

Line 28: Michigan Historic Preservation Tax Credit. Enter the amount from your 2019 *Historic Preservation Tax Credit* (Form 3581), line 16a or 16b, whichever applies. Include a completed Form 3581 and U.S. Form 3581, if applicable.

Line 29: Enter the total **Michigan** tax withheld (from your Schedule W). If applicable, include any credit for repayments under the "Claim of Right" and/or Michigan income tax paid on your behalf on a 2019 Form 807. See "Repayments of Income Reported in a Prior Year" and/or "Composite Filer Participants" on page 8.

Line 30: Enter the total estimated tax paid with your 2019 MI-1040ES, the amount paid with a Form 4, and the amount of your 2018 credit forward (2018 MI-1040, line 35) to this year's tax. **Do not include a prior year's refund amount.**

Line 31: This line is for amended returns only. If you checked box 31a to indicate you received a refund and/or credit forward from your original return, enter the refund amount received as a negative number. If you checked box 31b to indicate you paid with your original return, enter the amount of your payment as a positive number. Do not include any interest or penalty paid with your original return. When filing an amended return, you must include Schedule AMD.

Example 1: Tina is amending her return. Tina received a \$100 refund on her original return. Tina checks box 31a and enters the refund as a negative number. Tina reports -\$100 on line 31c.

Example 2: Tom is also amending his return. Tom paid a total of \$275 with his original return; \$250 was for tax due, \$5 was for interest and \$20 was for penalty. Tom checks box

31b and enters the amount paid as a positive number but does not include interest or penalty. Tom enters \$250 on line 31c.

Line 33: You Owe. If line 32 is less than line 24, enter the difference. This is the tax you owe with your return. If line 32 is negative, treat it as a positive amount and add it to the amount on line 24. Enter the result on line 33. Payments can now be made electronically. Go to www.michigan.gov/iit for more information. If the balance due is less than \$1, no payment is required, but you must still file your return. See “Pay” address on page 2 of your MI-1040.

If you pay after the due date of the return, penalty and interest for late payment is also due. Penalty accrues monthly at 5 percent of the tax due, and increases by an additional 5 percent per month, or fraction thereof, after the second month, up to a maximum of 25 percent of the tax due (e.g., penalty on a \$500 tax due will be \$125 if the tax is unpaid for six months). See “Penalty and Interest Added for Filing and Paying Late” on page 4. Add penalty and interest to your tax due and enter the total on line 33.

Generally, if you owe more than \$500, you are required to make estimated payments. Taxpayers required to make estimated payments may owe penalty and interest for underpayment, late payment, or for failing to make estimated tax payments. Use the *Michigan Underpayment of Estimated Income Tax* (Form MI-2210) to compute penalty and interest. If you do not file an MI-2210, Treasury will compute your penalty and interest and send you a bill. If you annualize your income, you must complete and include an MI-2210. Enter the penalty and interest amounts on the lines provided.

Line 35: Credit Forward. Credit forward is only available on an original return and will not be accepted as a way to claim your overpayment on an amended return.

Line 36: Refund. This includes any tax you overpaid and any credits you claimed. The state does not refund amounts less than \$1. Mail your return to the “Refund, credit, or zero returns” address on page 2 of your MI-1040.

Direct Deposit

Direct Deposit is only available on an original return and may not be used to issue a refund on an amended return.

Check with your financial institution to (1) make sure it will accept Direct Deposit, (2) obtain the correct Routing Transit Number (RTN) and account number, and (3) if applicable, verify that your financial institution will allow a joint refund to be deposited into an individual account.

Direct Deposit requests associated with a foreign bank account are classified as International ACH Transactions (IAT). If your Direct Deposit is forwarded or transferred to a bank account in a foreign country, it will be returned to Treasury. If this occurs, your refund will be converted to a check and mailed to the address on your tax return. Contact your financial institution for questions regarding the status of your account.

a. RTN. Enter the nine-digit RTN. The RTN is usually found between the symbols |: and |: on the bottom of your check. The first two digits must be 01 through 12 or 21 through 32.

b. Account Number. Enter your financial institution account number up to 17 characters (both numbers and letters). The account number is usually found immediately to the right of the RTN on the bottom of your check. Include hyphens but omit spaces and special symbols. Do **not** include the check number.

c. Type of Account. Check the box for checking or savings.

When You Are Finished

Sign Your Return: Each spouse must sign a joint return. If the tax preparer is someone other than the taxpayer, he or she must include the name and address of the firm he or she represents and preparer tax identification or federal employer identification number. Check the box to indicate if Treasury may discuss your return with your preparer.

Signing a child’s return: If a return is prepared for a child who is too young to sign it, a parent or guardian should sign the child’s name, then add “by (your name) parent (or guardian) for minor child.”

Attachments: Include all your credit claims and required Michigan and federal schedules (see Table 3 on page 59).

If you owe tax: Payments can be made using Michigan’s e-Payments service by direct debit (e-Check) from your checking or saving account, or by using a credit or debit card. Visit www.michigan.gov/iit to make your payment electronically.

Payments can also be mailed. Make your check payable to “State of Michigan.” **Print the last four digits of your Social Security number** and “**2019 income tax**” on the front of your check. If paying on behalf of another taxpayer, write the filer’s name and the last four digits of the filer’s Social Security number on the check. Enclose your payment but do **not** staple it to the return.

The **filing deadline to receive a refund** for tax year 2019 is April 15, 2024.

Line-by-Line Instructions for *Additions and Subtractions* (Schedule 1)

Nonresidents, and part-year residents, complete Schedule NR (see page 49) before proceeding.

If you have income or losses attributable to other states, you must include all relevant federal schedules and supporting statements (see page 59). Include *Schedule K-1s* which support your federal *Schedules B, D, E* and 4797. **The type, source and location of the income or loss must be identified.** For assistance conveying this information to Treasury, refer to the “Business, Rental & Royalty Activity Worksheet” and the instructions available on Treasury’s Web site. If you do not include the federal schedules and supporting statements, processing of your return may be delayed or your credit/subtraction may be denied.

Additions to Income

Line 1: Residents enter nonbusiness gross interest, dividends, and income from obligations or securities of states and their political subdivisions other than Michigan. Residents and nonresidents report non-Michigan municipal business income from a partnership, S corporation, estate, or trust with Michigan business activity. Business income subject to apportionment must be included on the *Michigan Schedule of Apportionment* (MI-1040H). You may reduce this income by related expenses not allowed as a deduction by Section 265(a)(1) of the Internal Revenue Code (IRC).

Line 2: Enter the deduction taken for **self-employment tax** on your federal return and for other taxes on or measured by income, such as your share of city income tax paid by partnerships or S corporations, or your share of the taxes paid by an estate or trust.

Line 3: Use *Michigan Adjustments of Capital Gains and Losses* (MI-1040D) and related *Michigan Sales and Other Dispositions of Capital Assets* (MI-8949) **only** if you have capital gains or losses attributable to: (1) an election to use Section 271 treatment for property acquired before October 1, 1967; (2) the sale or exchange of U.S. obligations which cannot be taxed by Michigan; or (3) the sale or exchange of property located in other states.

If you reported gains on U.S. Form 4797 on property acquired before October 1, 1967, or located in other states, adjust the gain on the *Michigan Adjustments of Gains and Losses From Sales of Business Property* (MI-4797).

Enter gains from the Michigan column of MI-1040D, line 12, and MI-4797, line 18b. Instructions are with each form.

Line 4: Enter losses from a business or property located in another state which you own as a sole proprietor, a partner in a partnership, a shareholder in an S corporation, or as a member of a pass-through entity.

If your business is taxed by both Michigan and another state, the loss must be apportioned. You must include a *Michigan Schedule of Apportionment* (MI-1040H).

If you have a federal excess business loss limitation, you must complete Form MI-461. Follow instructions provided on Form MI-461 to determine if any amount is to be included here.

Line 5: Enter the net loss from the federal column of your MI-1040D, line 13, or MI-4797, line 18b as a positive number.

Line 6: Enter gross expenses from the production of oil and gas or extraction of nonferrous metallic minerals subject

to Michigan severance tax to the extent deducted from AGI. Subtract the related gross income on line 19.

Line 7: Residents, enter the amount of the federal NOL deduction to the extent included in AGI. Nonresidents and part-year residents see instructions for Schedule NR, line 11.

Line 8: Enter the total of the following (include an additional schedule if necessary):

- Add, to the extent not included in AGI, the amount of money withdrawn in the tax year from a Michigan Education Savings Program (MESP) account, including the Michigan 529 Advisor Plan (MAP), or a Michigan Achieving a Better Life Experience Program (ABLE) account, if the withdrawal was not a qualified withdrawal as provided in the MESP or ABLE Acts. You may first exclude any amount that represents a return of contributions for which no deduction was claimed in any prior tax year.
- Refund received from a Michigan Education Trust (MET) contract. If you deducted the cost of a MET contract in previous years and received a refund from MET during 2019 because the MET contract was terminated, enter the smaller of: (1) the refund you received or (2) the amount of the original MET contract price including fees which you deducted in previous years.

NOTE: Michigan treatment of bonus depreciation conforms with federal law. Adjustments for bonus depreciation are not required.

Subtractions From Income

NOTE: Nonresidents and part-year residents, subtract only income attributable to Michigan (Schedule NR, column B) that is not included on line 13.

Line 10: Enter income from U.S. government obligations (e.g., Series EE bonds, Treasury notes), including income from U.S. government obligations received through a partnership, S corporation, or other pass-through entity. This subtraction must be reduced by related expenses used to arrive at AGI.

Investment companies that invest in U.S. obligations are permitted to pass the tax-free exemption to their shareholders. If income from U.S. government obligations exceeds \$5,000, include a copy of your U.S. *Schedule B* and a supporting statement listing the amounts received, the source, and the issuing agency. Capital gains from the sale of U.S. government obligations must be adjusted on your MI-1040D.

Line 11: Include military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard or taxable Tier 1 and Tier 2 railroad retirement benefits here and on Schedule W, Table 2. Other qualifying public or private retirement benefits must be reported on the *Michigan Pension Schedule* (Form 4884) and Schedule 1, line 24.

Line 12: Enter the gains from the federal column of your MI-1040D, line 12, and MI-4797, line 18b. See instructions for Schedule 1, line 3.

Line 13: Income Attributable to Another State. Nonresidents and part-year residents, complete Schedule NR. See instructions on page 50. Include federal schedules.

Michigan residents cannot subtract salaries and wages or other compensation earned outside Michigan. However, they may be entitled to a tax credit for income tax imposed by government units outside Michigan (see page 10).

Residents may subtract, to the extent included in AGI:

- Net business income earned in other states, and
- Net rents and royalties from real property or tangible personal property located or used in another state.

Business income that is taxed by Michigan and another state must be apportioned, including interest, dividends and capital gains. You must include Form MI-1040H. Income reported on the MI-4797 and carried to the MI-1040D is business income, potentially subject to apportionment.

Capital gains from the sale of real property or tangible personal property located outside of Michigan must be adjusted on the MI-1040D.

If you have a federal excess business loss limitation, you must complete Form MI-461. Follow instructions provided on Form MI-461 to determine if any amount is to be included here.

Line 14: Compensation received for active duty in the U.S. Armed Forces included in AGI should be entered here and on Schedule W, Table 1. Enter only the taxable portion of Social Security and Military pay included on your U.S. Form 1040. Do not include total Social Security benefits or any Tier 1 and Tier 2 railroad retirement benefits.

NOTE: Compensation from the U.S. Public Health Service, contracted employee pay and civilian pay are not considered military pay.

Line 15: Renaissance Zone deduction. To be eligible you must meet all the following requirements:

- Be a permanent resident of a Renaissance Zone designated prior to January 1, 2012, for at least 183 consecutive days
- Be approved by your local assessor's office
- Not be delinquent for any State or local taxes abated by the Renaissance Zone Act
- File an MI-1040 each year
- Have gross income of \$1 million or less.

If you were a full-year resident of a Renaissance Zone, you may subtract all income earned or received. Unearned income, such as capital gains, may have to be prorated. If you lived in the Zone at least 183 consecutive days during 2019, subtract the portion of income earned while a resident of the Zone. If you are a part-year resident of a Zone, complete and include a Schedule NR with your MI-1040. (See "Note" on the bottom of the Schedule NR instructions, page 50.)

Certain Renaissance Zones began to phase out in 2007. The tax exemption is reduced in increments of 25 percent during the Zone's final three years of existence. If you are a resident of a Zone that is phasing out (check with your local unit of government), you must reduce your deduction as follows:

- 25 percent for the tax year that is two years before the final year of designation as a Renaissance Zone
- 50 percent for the tax year immediately preceding the final year of the designation as a Renaissance Zone
- 75 percent for the tax year that is the final year of the designation as a Renaissance Zone.

For additional information regarding qualifications for the Renaissance Zone deduction, contact your local assessor's office.

Line 16: Subtract Michigan state and city income tax refunds and homestead property tax credit refunds that were included in AGI. If you did not itemize on your federal return for tax year 2018, your 2018 refunds should not be included in your AGI and should not be subtracted here.

Note to farmers: Subtract (to the extent included in AGI) the amount that your state or city income tax refund and homestead property tax credit exceeds the business portion of your homestead property tax credit.

Line 17: Michigan Education Savings Program (MESP). You may deduct, to the extent not deducted in calculating AGI, the total of all contributions less qualified withdrawals and rollovers (compute the contributions, withdrawals and rollovers separately for each account) made during 2019 by the taxpayer in the tax year to accounts established through the MESP (529 direct-sold program), including the MI 529 Advisor Plan (MAP). The deduction may not exceed \$5,000 for a single return or \$10,000 for a joint return per tax year. There are many 529 savings/investment programs nationwide, but Michigan only allows a tax deduction for contributions to the Michigan 529 programs: MESP, MAP and MET.

Line 18: Michigan Education Trust (MET). You may deduct the following:

- If you purchased a MET 529 prepaid tuition contract during 2019, you may deduct the total contract price (including the processing fee).
- If you made a charitable contribution to the MET Charitable Tuition Program during 2019, you may deduct the total contribution amount. You should have received a receipt from MET to confirm the amount. All charitable donations will go toward providing scholarships to former foster care students attending Michigan colleges.
- If you purchased a MET payroll deduction, monthly purchase or pay-as-you-go contract, you may deduct the amount paid on that contract during 2019 (not including fees for late payments or insufficient funds). You will receive an annual statement from MET specifying this amount.
- If you have terminated a MET contract, you may deduct the amount included in AGI as income to the purchaser.

Line 19: Subtract the gross income subject to Michigan severance tax from the Michigan production of oil and gas or extraction of nonferrous metallic minerals to the extent included in AGI. Add back the related expenses on line 6. Include copies of applicable federal schedules.

Line 20: Tax Agreement Tribes: A "Resident Tribal Member" (Member must be on the list submitted by their Tribe to the State of Michigan) of a federally recognized Indian tribe that has an active tax agreement with the State of Michigan may subtract certain income that is included in his or her AGI identified on line 10 of the MI-1040. Such exempt income may include income derived from wages, interest, and pension income. For a list of agreement tribes, go to www.michigan.gov/taxes and select "Individual Income Tax." Under Special Filing Situations, select "Tax Information for Native Americans." A list of tribes' names will be available; click to access the tax agreement and

proceed to Section IV. **Non-Tax Agreement Tribes:** If your tribe is not listed, your tribe does not have an active tax agreement with Michigan. Non-agreement members, see *Revenue Administrative Bulletin 1988-47* for guidelines in determining exempt income that may be subtracted on line 20.

NOTE: Michigan income earned while living outside of your Agreement Area (see your tribe's agreement for a description of your Agreement Area) or Indian Country (as defined under 18 U.S.C. 1151 for Non-Agreement Tribes) may not be subtracted from Michigan AGI.

Line 21: Miscellaneous subtractions only include:

- Any portion of a qualified withdrawal from an MESP account, including the MAP, or ABLE account to the extent included in federal AGI. **NOTE:** Any amounts not included in AGI or that are already deducted on the U.S. Form 1040 to arrive at AGI **do not** qualify for this subtraction.
- Benefits from a discriminatory self-insured medical expense reimbursement plan, to the extent these reimbursements are included in AGI.
- Losses from the disposal of property reported in the Michigan column of MI-1040D, line 13, or MI-4797, line 18b.
- Amount used to determine the credit for elderly or totally and permanently disabled from U.S. Form 1040 *Schedule R*, line 19. Include a copy.
- Holocaust victim payments.
- Ordinary and necessary expenses not deducted in determining AGI and for carrying out a trade or business as a licensed marijuana establishment under the Michigan Regulation and Taxation of Marijuana Act. Only subtract expenses that would have been deductible had section 280E of the Internal Revenue Code not been in effect.

Miscellaneous subtractions do not include the following (this is not an all-inclusive list):

- Retirement and pension benefits. See Form 4884
- Itemized deductions from U.S. *Schedule A*
- Sick pay (except railroad sick pay included in AGI), disability benefits, and wage continuation benefits paid to you by your employer or by an insurance company under contract with your employer
- Unemployment benefits included in AGI, except railroad unemployment benefits
- Contributions to national or Michigan political parties or candidates
- Proceeds and prizes won in State of Michigan regulated bingo, raffle, or charity games
- Distributions from a deferred compensation plan received while a resident of Michigan
- Lottery winnings. (Exception: installment payments from prizes won on or before December 30, 1988, may be subtracted.) Include installment gross winnings as reported on your Form W-2G, box 1, and enter on your Schedule W, Table 1.
- Adjustments for bonus depreciation not included in AGI.

Lines 22C and 22F: Benefits From Employment with a Governmental Agency Not Covered by the Federal Social Security Act (SSA).

SSA exempt employment is not covered by the federal SSA, which means the worker did not pay Social Security taxes and is not eligible for Social Security benefits based on that employment. Almost all employment is covered by the federal SSA. The most common instances of retirement and pension benefits from employment that is not covered by Social Security are police and firefighter retirees, some federal retirees covered under the Civil Service Retirement System and hired prior to 1984, and a small number of other state and local government retirees. Federal retirees hired since 1984 and those covered by the Federal Employees' Retirement System are covered under the SSA.

A recipient who qualifies under both of the following conditions is entitled to a greater retirement or pension deduction or Michigan Standard Deduction.

- Born between January 1, 1946 and January 1, 1958, or is born after December 31, 1952 and retired as of January 1, 2013 and
- Receives, or whose spouse receives, retirement or pension benefits from employment with a governmental agency that was not covered by the federal SSA.

Answer the questions below to determine if you should check boxes 22C and/or 22F.

Line 22C:

1. Was the older of the filer or spouse born between January 1, 1946 and January 1, 1958 and did they reach age 62?
Yes: Continue to question 4.
No: Continue to question 2.
2. Did the filer receive retirement or pension benefits from a deceased spouse born between January 1, 1946 and December 31, 1952?
Yes: Continue to question 4.
No: Continue to question 3.
3. Did the filer retire as of January 1, 2013?
Yes: Continue to question 4.
No: Stop. You are not eligible to check box 22C.
4. Did the filer receive retirement benefits from SSA exempt employment?
Yes: Check box 22C.
No: Continue to question 5.
5. Did the filer receive retirement benefits from SSA exempt employment as a surviving spouse?
Yes: Check box 22C.
No: Stop. You are not eligible to check box 22C.

Line 22F:

1. Was the older of the filer or spouse born between January 1, 1946 and January 1, 1958 and did they reach age 62?
Yes: Continue to question 4.
No: Continue to question 2.
2. Did the spouse receive retirement or pension benefits from a deceased spouse born between January 1, 1946 and December 31, 1952?
Yes: Continue to question 4.
No: Continue to question 3.

3. Did the spouse retire as of January 1, 2013?

Yes: Continue to question 4.

No: Stop. You are not eligible to check box 22F.

4. Did the spouse receive retirement benefits from SSA exempt employment?

Yes: Check box 22F.

No: Continue to question 5.

5. Did the spouse receive retirement benefits from SSA exempt employment as a surviving spouse?

Yes: Check box 22F.

No: Stop. You are not eligible to check box 22F.

Line 23: Michigan Standard Deduction. If the older of you or your spouse (if married filing jointly) was born during the period January 1, 1946 through December 31, 1952, and reached the age of 67 on or before December 31, 2019, you are eligible for a deduction against all income and will no longer deduct retirement and pension benefits. The deduction is \$20,000 for a return filed as single or married filing separately, or \$40,000 for a married filing jointly return. If you checked either box 22C or 22F your standard deduction is increased by \$15,000. If you checked both boxes 22C and 22F your standard deduction is increased by \$30,000.

The standard deduction is reduced by any amounts reported on line 11 and any military pay included on line 14.

In most cases, taxpayers who are eligible to complete line 23 should not complete lines 24 or 25. However, if a taxpayer is the unremarried surviving spouse of a decedent born prior to 1946 who also died after reaching age 65, check the box below line 25 to claim the Michigan standard deduction on line 23 and a deduction for investment income on line 25 (if applicable).

Line 24: Qualifying retirement and pension benefits included in your AGI may be subtracted from income. Retirement and pension benefits are taxed differently depending on the age of the recipient. See “Which Benefits are Taxable”.

You must include Form 4884. If you were born during the period January 1, 1946 through December 31, 1952, see line 23.

Line 25: Senior citizens born prior to 1946 (or the unremarried surviving spouse of a decedent born prior to 1946 who also died after reaching age 65) may subtract interest, dividends, and capital gains included in AGI. This subtraction is limited to a maximum of \$11,771 on a single return or \$23,542 on a joint return. The maximum is reduced by any deduction for:

- Military (including Michigan National Guard) retirement benefits from line 11
- Railroad retirement benefits from line 11
- Public and private retirement and pension benefits from line 24
- Amount used for the federal credit for the elderly and totally and permanently disabled from line 21.

For further assistance, go to www.michigan.gov/incometax.

Line 27: 2019 Michigan NOL Deduction. Enter the amount calculated on *Michigan Net Operating Loss Deduction* (Form 5674).

General Information - Pension Schedule (Form 4884)

What are Retirement and Pension Benefits

Under Michigan law, qualifying retirement and pension benefits include most payments that are reported on a 1099-R for federal tax purposes. This includes defined benefit pensions, IRA distributions, and most payments from defined contribution plans. Payments received before the recipient could retire under the provisions of the plan or benefits from 401(k), 457, or 403(b) plans attributable to employee contributions alone are not retirement and pension benefits under Michigan law, are taxable, and are subject to withholding.

Qualifying benefits include distributions from the following sources:

- Pension plans that define eligibility for retirement and set contribution and benefit amounts in advance
- Qualified retirement plans for the self-employed
- Retirement distributions from a 401(k) or 403(b) plan attributable to employer contributions or attributable to employee contributions that result in additional employer contributions (e.g., matching contributions)
- IRA distributions received after age 59½ or described by Section 72(t)(2)(A)(iv) of the IRC (series of equal periodic payments made for life)
- Benefits from any of the previous plans received due to a disability, or as a surviving spouse if the decedent qualified for the subtraction at the time of death and was born prior to January 1, 1953. For exceptions see “Retirement Benefits from a Deceased Spouse” on page 18.
- Benefits paid to a senior citizen (age 65 or older) from a retirement annuity policy that are paid for life (as opposed to a specified number of years)
- Foreign retirement and pension benefits that meet Michigan’s qualifications may also be eligible.

Qualifying public benefits include distributions from the following sources:

- The State of Michigan
- Michigan local governmental units (e.g., Michigan counties, cities, and school districts)
- Federal civil service.

Retirement and pension benefits that are transferred from one plan to another (rolled over) continue to be treated as if they remained in the original plan.

For public and private retirement or pension benefits, you may not subtract (do not include on Form 4884):

- Amounts received from a deferred compensation plan that lets the employee set the amount to be put aside and does not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under Sections 401(k), 457, and 403(b) of the IRC
- Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal, or discontinuance of the plan
- Amounts received as early retirement incentives, unless the incentives were paid from a pension trust.

Which Benefits are Taxable

Retirement and pension benefits are taxed differently depending on the age of the recipient. Married couples filing a joint return should complete Form 4884 based on the year of birth of the older spouse. Military and Michigan National Guard pensions, railroad retirement benefits and Social Security benefits are exempt from tax and should be reported on the Schedule 1, line 11 or line 14.

Who May Claim a Pension Subtraction

Tier 1

- **Recipients born before 1946** may subtract all qualifying retirement and pension benefits received from federal or Michigan public sources, and may subtract qualifying private retirement and pension benefits up to \$52,808 if single or married filing separate, or \$105,615 if married filing a joint return. If your public retirement benefits are greater than the maximum amount, you are not entitled to claim an additional subtraction for private pensions.

NOTE: In addition to the public retirement benefits listed above, the private pension limits are also reduced by the following from Schedule 1, line 11:

- Military retirement from the U.S. Armed Forces
- Retirement from the Michigan National Guard
- Railroad retirement.

Tier 2

- **Recipients born during the period January 1, 1946 through December 31, 1952**, do not complete Form 4884. See Schedule 1, line 23.

Tier 3

- **Recipients born on or after January 1, 1953 but before January 2, 1958 who have reached age 62 and receive retirement benefits from employment exempt from Social Security** may deduct up to \$15,000 in qualifying retirement and pension benefits. If both spouses on a joint return receive Social Security exempt retirement benefits, the maximum deduction increases to \$30,000. See Form 4884, line 29 instructions for more information.
- **Recipients born after 1952, received retirement benefits from SSA exempt employment, and were retired as of January 1, 2013** may deduct up to \$35,000 in qualifying retirement and pension benefits if single or married filing separately or \$55,000 if married filing a joint return. If both spouses on a joint return qualify, the maximum deduction increases to \$70,000.
- **All other recipients born after 1952**, all retirement and pension benefits are taxable and you are not entitled to a pension subtraction.

For help calculating the retirement and pension subtraction, see “Which Section of Form 4884 Should I Complete?” on page 19.

Retirement Benefits from a Deceased Spouse

Calculate the amount of deductible retirement benefits received as a survivor of a deceased spouse based on the birth year of the deceased spouse and the filing status of the surviving spouse. If the filer is in Tier 2 and has reached the age of 67, the deceased spouse's benefits cannot be claimed on Form 4884 and the taxpayer is eligible for the Standard Deduction. Retirement benefits received as a survivor generally have a distribution code of 4 on the federal Form 1099-R. The 1099-R reports retirement benefits to the Internal Revenue Service and it is sent by the pension administrator paying the benefits.

Example 1: A married filer who receives retirement benefits as the surviving spouse of a decedent born in 1942 (Tier 1) would be able to subtract all public retirement benefits received from the deceased spouse and private retirement benefits received up to \$105,615, reduced by any public benefits received from the deceased spouse.

Generally, any retirement benefits deducted as a survivor reduce the amount of other retirement benefits that may be deducted.

Example 2: A single filer who receives retirement benefits as the surviving spouse of a decedent born in 1952 (Tier 2) would be able to subtract up to \$20,000 in qualified retirement benefits received from the deceased spouse.

NOTE: Filers born after 1952 (Tier 3) receiving survivor benefits from a deceased spouse born in Tier 1 complete Section B of Form 4884. Filers born after 1952 (Tier 3) receiving survivor benefits from a deceased spouse born in Tier 2 complete Section C of Form 4884. Filers born after 1952 (Tier 3) and receiving SSA exempt survivor benefits from a deceased spouse in Tier 3 complete “Which Section of Form 4884 Should I Complete?” on page 19.

Filing Status	Birth Year	Retirement Benefits Tier	Retirement Benefits Deduction Limits
Single/Separate	Before 1946	Tier 1	All public plus private benefits up to \$52,808 combined
Single/Separate	1946 through 1952	Tier 2	No retirement deduction on Form 4884. Standard Deduction on Schedule 1, line 23
Single/Separate	After 1952	Tier 3	† ‡No deduction
*Joint	Before 1946	Tier 1	All public plus private benefits up to \$105,615 combined
*Joint	1946 through 1952	Tier 2	No retirement deduction on Form 4884. Standard Deduction on Schedule 1, line 23
*Joint	After 1952	Tier 3	† ‡No deduction

* On a joint return, determine the eligibility for deducting retirement benefits using the age of the older spouse.

†Taxpayers in Tier 3 who receive pension benefits from employment with governmental agencies not covered by the Social Security Act may be eligible for a pension deduction. See instructions for Form 4884, line 28 and line 29.

‡Taxpayers in Tier 3 who receive benefits from a deceased spouse, see the NOTE in “Retirement Benefits from a Deceased Spouse” above.

Line-by-Line Instructions for *Pension Schedule (Form 4884)*

Visit www.michigan.gov/incometax for help calculating the retirement and pension subtraction.

Before completing Form 4884, refer to “Which Section of Form 4884 Should I Complete?”

NOTE: For purposes of this form, single limits apply to taxpayers who are married filing separately.

Lines not listed are explained on the form.

Lines 1, 2, and 3: Enter your name(s) and Social Security number(s). If you are married filing separate returns, enter both Social Security numbers, but do **not** enter your spouse’s name.

Lines 4 and 5: Enter your year(s) of birth. If you are married and filing separately, do not enter your spouse’s year of birth.

Line 6: Check the box if both criteria are met:

- You and your spouse (if filing a joint return) were born after 1952.
- You or your spouse (if filing a joint return) were retired as of January 1, 2013 and also received retirement benefits from SSA exempt employment.

Line 7: Enter deceased spouse’s name, Social Security number and year of birth. If you are filing your final joint tax return because your spouse died during the tax year, do not complete line 7 or check box 8B.

NOTE: When completing Form 4884, surviving spouse means the deceased spouse died prior to the current tax year (e.g., when filing a 2019 return the spouse died in 2007). Deceased spouse benefits do not include benefits from a spouse who died in 2019.

Line 8: If you have more than ten qualifying entries, continue those entries on the *2019 Michigan Pension Continuation Schedule* (Form 4973).

Line 8B: For each qualifying retirement and pension benefit attributable to a deceased spouse put an “X” in column 8B. See instructions for line 7 for more information on deceased spouse benefits.

Line 8C: If an individual has multiple retirement and pension benefits from the same Payer FEIN and distribution code, combine those amounts on the same line.

Line 8D: List the distribution code from box 7 of the federal Form 1099-R.

Line 8F: Include the taxable amount of retirement or pension reported in federal AGI. Use these amounts when completing the applicable section in Part 3. If you are a part-year resident only use the portion from the Michigan Schedule NR, line 10 column B.

Line 9: If you or your spouse reported any retirement and pension benefits from service in the U.S. Armed Forces, the Michigan National Guard or any taxable railroad retirement benefits reported on Schedule 1, line 11, these amounts should be subtracted from the allowable private pension deduction limits. For purposes of this line, single limits apply to taxpayers who are married filing separately. Amounts deducted on Schedule 1, line 11, are not deducted again on Form 4884, and are only used to reduce the allowable deduction for private retirement and pension benefits. For

example, if a joint filer born in 1945 received \$30,000 in retirement benefits from service in the U.S. Armed Forces the allowable private deduction limit reported on line 9 would be \$105,615 - \$30,000 = \$75,615.

Line 13: If you checked either box 22C or 22F from Schedule 1, your maximum is increased by \$15,000. If you checked both boxes 22C and 22F your maximum is increased by \$30,000.

Which Section of Form 4884 Should I Complete?

Using the information from line 8, complete Section A, Section B, Section C or Section D. To determine which section of the form to complete, answer the following questions.

1. Were retirement or pension benefits received by a filer or spouse (if married filing jointly) born prior to January 1, 1953, or were surviving spouse benefits received for a deceased spouse who was born prior to January 1, 1953 and died prior to January 1, 2019?
Yes: Continue to question 2.
No: Continue to question 5.
2. Was the older of filer or spouse (if married filing jointly) born during the period January 1, 1946 through December 31, 1952?
Yes: Do not file Form 4884. Use Schedule 1, line 23 (see instructions, page 15).
No: Continue to question 3.
3. Was the older of filer or spouse (if married filing jointly) born prior to January 1, 1946?
Yes: Complete Section A of Form 4884.
No: Continue to question 4.
4. Is filer or spouse (if married filing jointly) receiving benefits from a deceased spouse who was born prior to January 1, 1946 and died prior to January 1, 2019?
Yes: Complete Section B of Form 4884.
No: Complete Section C of Form 4884.
5. Were benefits from SSA exempt employment received by a filer or spouse (if married filing jointly) who was born after 1952 and retired as of January 1, 2013?
Yes: Complete Section C of Form 4884.
No: Continue to question 6.
6. Were benefits from SSA exempt employment received by a filer or spouse (if married filing jointly), and either filer or spouse has reached age 62?
Yes: Complete Section D of Form 4884.
No: You are not eligible for a retirement or pension benefits subtraction. Do not file Form 4884.

Line 16: Carry this amount to Schedule 1, line 24. Do not complete Section B, Section C or Section D.

Line 17: If you or your spouse received and reported any retirement and pension benefits from service in the U.S. Armed Forces or Michigan National Guard, or any taxable railroad retirement benefits reported on Schedule 1, line 11, these amounts should be subtracted from the allowable private pension deduction limit here. Amounts deducted on Schedule 1, line 11, are not deducted again on Form 4884 and are only used to reduce the allowable deduction for private retirement and pension benefits.

Line 23: Do not include benefits received from a deceased spouse (who died prior to 2019).

Line 24: If you were born on or after January 1, 1953 but before January 2, 1958 and checked box 22C or 22F on Schedule 1, enter \$15,000. If both spouses on a joint return checked boxes 22C and 22F on Schedule 1, enter \$30,000.

If you were born after 1952, were retired as of January 1, 2013 and checked box 22C or 22F on Schedule 1, enter \$35,000 if filing single or married filing separately, or \$55,000 if married filing a joint return. If both spouses on a joint return checked boxes 22C and 22F on Schedule 1, enter \$70,000.

Line 27: Carry this amount to Schedule 1, line 24. Do not complete Section A, Section C or Section D.

Line 28: Taxpayers born after January 1, 1952, that are receiving benefits from a deceased spouse who was born during the period January 1, 1946 through December 31, 1952 should use Section C to calculate the deduction for retirement and pension benefits.

If you checked either box 22C or 22F from Schedule 1, the maximum is increased by \$15,000. If you checked both boxes 22C and 22F the maximum is increased by \$30,000.

Taxpayers born after 1952, that were retired as of January 1, 2013 and received retirement benefits from SSA exempt employment should use Section C to calculate the deduction for retirement and pension benefits. These taxpayers may deduct up to \$35,000 in qualifying retirement and pension benefits if single or married filing separately or \$55,000 if married filing a joint return. If both spouses on a joint return qualify, the maximum deduction increases to \$70,000.

If you have taxable railroad retirement benefits or qualifying retirement and pension benefits from service in the U.S. Armed Forces or Michigan National Guard that was deducted on Schedule 1, line 11, use Worksheet 2 to determine your allowable subtraction.

Carry this amount to Schedule 1, line 24. Do not complete Section A, Section B, or Section D.

Line 29: If you checked box 22C or 22F on Schedule 1 and the older of you or your spouse was born on or after January 1, 1953 but before January 2, 1958, enter all qualifying retirement and pension benefits you received,

up to \$15,000. If you are receiving benefits as a surviving spouse, do not use your deceased spouse's year of birth. If both boxes 22C and 22F on Schedule 1 were checked on a joint return, the maximum deduction is \$30,000.

Recipients who deduct taxable railroad retirement benefits or military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard on Schedule 1, line 11 may have lower deduction limits on this line if the Schedule 1, line 11 totals more than \$37,808. For additional information and to determine your allowable subtraction, refer to the "Worksheet for Filers with Taxable Railroad Retirement Benefits or Qualifying Retirement and Pension Benefits from Service in the U.S. Armed Forces or Michigan National Guard and Completing Section D of Form 4884" available on Treasury's Web site.

Carry this amount to Schedule 1, line 24. Do not complete Section A, Section B, or Section C.

Worksheet 2 for Filers with Taxable Railroad Retirement Benefits or Qualifying Retirement and Pension Benefits from Service in the U.S. Armed Forces or Michigan National Guard and Completing Section C of Form 4884

1. Enter military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard and taxable railroad retirement benefits reported on Schedule 1, line 11.	1.		00
2. Enter public retirement and pension benefits reported on Form 4884, line 8.	2.		00
3. Add lines 1 and 2.	3.		00
4. Enter private retirement and pension benefits reported on Form 4884, line 8.	4.		00
5. Enter \$52,808 if single or \$105,615 if filing jointly.	5.		00
6. Subtract line 3 from line 5. If less than zero, enter \$0.	6.		00
7. Enter the smaller of line 4 or line 6.	7.		00
8. Add line 2 and line 7.	8.		00
9. Enter \$20,000 if single or \$40,000 if filing jointly. Higher limits apply if you checked Schedule 1, box 22C or 22F (see line 11 below).	9.		00
10. Enter the smaller of line 8 or line 9 here and on Form 4884, line 28.	10.		00
Calculation for filers with benefits from employment exempt from the Social Security Act			
11. Enter \$20,000 if single or \$40,000 if filing jointly.	11.		00
12. If you checked box 22C or 22F on Schedule 1, enter \$15,000 for each box checked.	12.		00
13. Add line 11 and line 12. This is your maximum deduction for line 9 of this Worksheet.	13.		00

Form 4884 Various Scenarios

Scenario 1: Joint filer with the older spouse born prior to January 1, 1946 (Tier 1) with private and public retirement/pension benefits.

Jerry and Beverly are filing a joint return. Jerry was born in 1943 and is receiving a public pension of \$40,000 with a distribution code of 7. Beverly was born in 1946 and is receiving a private pension of \$70,000 with a distribution code of 7.

Step 1:	After completing lines 1 through 3, Jerry and Beverly enter 1943 on line 4 and 1946 on line 5.		
Step 2:	They complete row 1 of line 8 by entering an X in Public for 8A, the payer FEIN in 8C, the distribution code 7 in 8D, the name of the payer in 8E and \$40,000 in 8F.	Line 8F, Row 1.	\$40,000
	They complete row 2 of line 8 by entering an X in Private for 8A, the payer FEIN in 8C, the distribution code 7 in 8D, the name of the payer in 8E and \$70,000 in 8F.	Line 8F, Row 2.	\$70,000
Step 3:	Jerry and Beverly refer to the questionnaire on page 19 to decide which Section of Form 4884 is to be completed. They answer yes to question 1, no to question 2, yes to question 3 and complete Section A of Form 4884.		
Step 4:	They enter \$105,615 on line 9 as they are married filing jointly.	Line 9.	\$105,615
Step 5:	They enter \$40,000 on line 10, the total of their public pension benefits.	Line 10.	\$40,000
Step 6:	They subtract line 10 from line 9 and enter \$65,615 on line 11.	Line 11.	\$65,615
Step 7:	They enter \$70,000 on line 12, the total of their private pension benefits.	Line 12.	\$70,000
Step 8:	They leave line 13 blank as it does not apply to them.	Line 13.	leave blank
Step 9:	They enter \$70,000 on line 14, the total of lines 12 and 13.	Line 14.	\$70,000
Step 10:	They enter \$65,615, the smaller of lines 11 or 14.	Line 15.	\$65,615
Step 11:	They add lines 10 and 15, enter \$105,615 on line 16 and carry this amount to Schedule 1, line 24.	Line 16. Schedule 1, Line 24.	\$105,615 \$105,615

Scenario 2: Joint filers, with the older spouse born prior to January 1, 1946 (Tier 1) who died during the tax year with private pension benefits.

Bob and Mary are filing a joint return. Bob, born in 1944, has a private pension of \$55,000. Bob died on October 15, 2019. Bob received a 1099-R for \$50,000 with a distribution code of 7 and Mary received a 1099-R for \$5,000 with a distribution code of 4 for the remainder of Bob's pension. Mary, born in 1952, is receiving a public pension of \$70,000 with a distribution code of 7.

- Step 1: After completing lines 1 through 3, Mary enters 1944 on line 4 and 1952 on line 5. Mary does not complete line 7 or check 8B because Bob died during the current tax year.
- Step 2: Mary completes row 1 of line 8 by entering an X in Private for 8A, the payer FEIN in 8C, the distribution code 7 in 8D, the name of payer in 8E, and \$50,000 in 8F..... Line 8F, Row 1. \$50,000
- She completes row 2 of line 8 by entering an X in Private for 8A, the payer FEIN in 8C, the distribution code 4 in 8D, the name of payer in 8E, and \$5,000 in 8F Line 8F, Row 2. \$5,000
- She completes row 3 of line 8 by entering an X in Public for 8A, the payer FEIN in 8C, the distribution code 7 in 8D, the name of payer in 8E, and \$70,000 in 8F Line 8F, Row 3. \$70,000
- Step 3: Mary refers to the questionnaire on page 19 to decide which Section of Form 4884 is to be completed. She answers yes to question 1, no to question 2, yes to question 3 and completes Section A of Form 4884.
- Step 4: She enters \$105,615 on line 9 as she is filing jointly Line 9..... \$105,615
- Step 5: She enters \$70,000, her public pension, on line 10..... Line 10..... \$70,000
- Step 6: She subtracts line 10 from line 9 and enters \$35,615 on line 11... Line 11..... \$35,615
- Step 7: She enters \$55,000, the total private pension benefits, on line 12. Line 12..... \$55,000
- Step 8: Mary leaves line 13 blank as Bob is not considered a deceased spouse for purposes of this return; Mary is filing a joint return... Line 13..... leave blank
- Step 9: Mary enters \$55,000 on line 14, the total of lines 12 and 13..... Line 14..... \$55,000
- Step 10: She enters \$35,615, the smaller of lines 11 or 14..... Line 15..... \$35,615
- Step 11: She adds lines 10 and 15, enters \$105,615 on line 16 and carries this amount to Schedule 1, line 24. Line 16..... \$105,615
Schedule 1, Line 24..... \$105,615

Scenario 3: Filer and spouse both born in Tier 2 with the older spouse born in 1948 and receiving surviving benefits from a deceased spouse born in 1945 (Tier 1).

William and Betty are Michigan residents and are filing a joint return. William, born in 1948, is receiving public pension benefits of \$10,000 and wages from a part-time job. Betty, born in 1951, is receiving private pension benefits of \$20,000. William's deceased spouse, Johanna, was born in 1945 and died in 2015. William is receiving \$7,500 in surviving spouse pension benefits from Johanna's private pension.

- Step 1: As the older of William and Betty was born in 1948 (age 71 in 2019), they do not complete Form 4884 and instead complete Schedule 1, lines 22 and 23 for the Michigan Standard Deduction. Once William reached the age of 67, William and Betty no longer qualify for a pension deduction. This includes benefits from an older deceased spouse. Instead, they qualify for the standard deduction against all income (pension, wages, interest, etc.) Do not file Form 4884.

Scenario 4: Filer and spouse both born after December 31, 1952 (Tier 3).

Scott and Lisa are filing a joint return. Scott, born in 1954, is receiving private pension benefits of \$30,000. Lisa, born in 1957, is receiving an IRA distribution (private pension) of \$20,000.

Step 1: As both Scott and Lisa were born after December 31, 1952 and did not check box 22C or 22F on Schedule 1, they are not entitled to a pension subtraction. Do not complete Form 4884.

Do not file Form 4884.

Scenario 5: Joint filers born after 1952 (Tier 3) with retirement/pension benefits and receiving surviving benefits from a deceased spouse born in 1944 (Tier 1).

Howard and Georgia are filing a joint return. Howard, born in 1953, is receiving a private pension of \$40,000. Georgia was born in 1955. Howard's deceased spouse, Edith, was born in 1944 and died in 2006. Howard is receiving \$30,000 in surviving spouse pension benefits from Edith's private pension.

Step 1: After completing lines 1 through 3, Howard and Georgia enter 1953 on line 4 and 1955 on line 5. Howard is receiving pension benefits from a deceased spouse so he then completes line 7. He enters Edith's full name on line 7a, her Social Security number on line 7b, and 1944 on line 7c.

Step 2: As Howard and Georgia were both born in Tier 3 their pension benefits are not deductible and should not be listed on line 8 of Form 4884.

They complete row 1 of line 8 by entering an X in Private for 8A, an X in 8B, the payer FEIN in 8C, the distribution code in 8D, the name of payer in 8E, and \$30,000 in 8F.

Line 8F, Row 1. \$30,000

Step 3: They refer to the questionnaire on page 19 to decide which Section of Form 4884 is to be completed. They answer yes to question 1, no to question 2, no to question 3, yes to question 4 and complete Section B of Form 4884.

Step 4: They enter \$105,615 on line 17 as they are filing jointly.

Line 17. \$105,615

Step 5: They leave line 18 blank because they are not receiving public benefits from Edith.

Line 18. leave blank

Step 6: They subtract line 18 from line 17 and enter \$105,615 on line 19.

Line 19. \$105,615

Step 7: They enter \$30,000, private benefits received from Howard's deceased spouse, Edith, on line 20.

Line 20. \$30,000

Step 8: They enter the smaller of lines 19 or 20, \$30,000, on line 21.

Line 21. \$30,000

Step 9: Howard and Georgia add lines 18 and 21 and enter \$30,000 on line 22. Howard and Georgia skip to line 26.

Line 22. \$30,000

Step 10: Since Howard and Georgia skipped lines 23 through 25, they enter zero on line 26.

Line 26. \$0

Step 11: They add lines 22 and 26 and enter \$30,000 on line 27 and Schedule 1, line 24.

Line 27. \$30,000

Schedule 1, Line 24. \$30,000

Scenario 6: Joint filers born after 1952 (Tier 3) with retirement/pension benefits and receiving surviving benefits from a deceased spouse born in 1949 (Tier 2).

Mark and Nancy are filing a joint return. Mark, born in 1953, is receiving a private pension of \$25,000. Nancy was born in 1953. Nancy's deceased spouse, Eduardo, was born in 1949 and died in 2008. Nancy is receiving \$35,000 in surviving spouse pension benefits from Eduardo's private pension.

Step 1: After completing lines 1 through 3, Mark and Nancy enter 1953 on line 4 and 1953 on line 5. Nancy is receiving pension benefits from a deceased spouse so she then completes line 7. She enters Eduardo's full name on line 7a, his Social Security number on line 7b, and 1949 on line 7c.

Step 2: As Mark and Nancy were both born in Tier 3 Mark's pension is not deductible and should not be listed on line 8 of Form 4884.

They complete row 1 of line 8 by entering an X in Private for 8A, an X in 8B, the payer FEIN in 8C, the distribution code in 8D, the name of payer in 8E, and \$35,000 in 8F.....

Line 8F, Row 1. \$35,000

Step 3: They refer to the questionnaire on page 19 to decide which Section of Form 4884 is to be completed. They answer yes to question 1, no to question 2, no to question 3, no to question 4 and complete Section C of Form 4884.

Step 4: They are married filing jointly and enter the total of their benefits from line 8 of \$35,000, since it is less than the maximum of \$40,000, on line 28 and on the Michigan Schedule 1, line 24.

Line 28..... \$35,000

Schedule 1, Line 24..... \$35,000

Scenario 7: Single filer born on or after January 1, 1953 but before January 2, 1958 (Tier 3) with benefits from SSA exempt employment and who retired after January 1, 2013

Leigh is filing as single, was born in 1953, and is receiving pension of \$8,000 from SSA exempt employment and a private pension of \$10,000. She retired in 2014.

Step 1: After completing lines 1 and 2, Leigh enters 1953 on line 4.

Step 2: Leigh completes row 1 of line 8 by entering an X in Public for 8A, the payer FEIN in 8C, the distribution code in 8D, the name of the payer in 8E and \$8,000 in 8F.

Line 8F, Row 1. \$8,000

Leigh completes row 2 of line 8 by entering an X in Private for 8A, the payer FEIN in 8C, the distribution code in 8D, the name of the payer in 8E and \$10,000 in 8F.....

Line 8F, Row 2. \$10,000

Step 3: Leigh refers to the questionnaire on page 19 to decide which section of Form 4884 is to be completed. She answers no to question 1 and skips to question 5. She answers no to question 5 because she did not retire on or before January 1, 2013. She answers yes to question 6 and completes Form 4884, Section D.

Step 4: Since Leigh is single, she enters \$15,000, which is the lesser of her total retirement and pension benefits (\$18,000) or the maximum allowable pension deduction (\$15,000) on line 29 and on the Schedule 1, line 24.....

Line 29..... \$15,000

Schedule 1, Line 22

22A..... 1953

22B..... 66

22C..... X

Schedule 1, Line 24..... \$15,000

NOTE: It is important for taxpayers with benefits from SSA exempt employment to check the box(es) on line 22 of the Schedule 1.

Scenario 8: Married filing separately with filer and spouse born on or after January 1, 1953 but before January 2, 1958 (Tier 3) with benefits from SSA exempt employment and who retired after January 1, 2013.

James and Phyllis are married filing separately. James was born in 1956 and is receiving pension of \$8,000 from SSA exempt employment. James retired in 2015. Phyllis was born in 1957 and is receiving pension of \$10,000 from SSA exempt employment. Phyllis retired in 2016.

Step 1: As James is married filing separately, he completes lines 1 and 2, leaves the spouse's name line blank, and includes the spouse's Social Security number on line 3.

Step 2: James enters 1956 on line 4 and skips line 5.

Step 3: He completes row 1 of line 8 by entering an X in Public for 8A, the payer FEIN in 8C, the distribution code in 8D, the name of the payer in 8E, and \$8,000 in 8F

Line 8F, Row 1 \$8,000

Step 4: James refers to the questionnaire on page 19 to decide which Section of Form 4884 is to be completed. He answers no to question 1 and skips to question 5. He answers no to question 5 because he did not retire on or before January 1, 2013. He answers yes to question 6 and completes Form 4884, Section D.

Step 5: Since James is married filing separately, he enters \$8,000, which is the lesser of his total retirement and pension benefits (\$8,000) or the maximum allowable pension deduction (\$15,000) on line 29 and on the Schedule 1, line 24

Line 29..... \$8,000

Schedule 1, Line 22

22A. 1956

22B. 63

22C. X

Schedule 1, Line 24 \$8,000

NOTE: It is important for taxpayers with benefits from SSA exempt employment to check the box(es) on line 22 of the Schedule 1

Scenario 9: Single filer born after 1952 (Tier 3), received retirement benefits from SSA exempt employment and was retired as of January 1, 2013.

Matt is filing as single, was born in 1960 and retired April 30, 2012 and is receiving benefits from SSA exempt employment of \$12,000 and a private pension of \$30,000.

Step 1: After completing lines 1 and 2, Matt enters 1960 on line 4.

Step 2: Since Matt was born after 1952, was retired as of January 1, 2013, and received benefits from SSA exempt employment, he checks the box on line 6.....

Line 6..... X

Step 3: Matt completes row 1 of line 8 by entering an X in Public for 8A, the payer FEIN in 8C, the distribution code in 8D, the name of the payer in 8E and \$12,000 in 8F.

Line 8F, Row 1 \$12,000

Matt completes row 2 of line 8 by entering an X in Private for 8A, the payer FEIN in 8C, the distribution code in 8D, the name of the payer in 8E and \$30,000 in 8F.....

Line 8F, Row 2 \$30,000

Step 4: Matt refers to the questionnaire on page 19 to decide which section of Form 4884 is to be completed. Matt answers no to question 1 and continues to question 5. After answering yes to question 5, Matt completes Section C of Form 4884.

Step 5: Since Matt is single, he enters \$35,000, which is the lesser of his total retirement and pension benefits (\$42,000) or the maximum allowable pension deduction (\$35,000) on line 28 and on the Schedule 1, line 24.....

Line 28..... \$35,000

Schedule 1, Line 22

22A. 1960

22B. 59

22C. X

Schedule 1, Line 24 \$35,000

NOTE: It is important for taxpayers with benefits from SSA exempt employment to check the box(es) on line 22 of the Schedule 1.

General Information - Homestead Property Tax Credit (MI-1040CR)

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

Who May Claim a Property Tax Credit

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

- Your homestead is located in Michigan
- You were a Michigan resident at least six months of 2019
- You own your Michigan homestead and property taxes were levied in 2019, or you paid rent under a rental contract.

You can have only one **homestead** at a time, and you must be the occupant as well as the owner or renter. Your homestead can be a rented apartment or a mobile home on a lot in a mobile home park. A vacation home or income property is **not** considered your homestead.

Your homestead is in your state of **domicile**. Domicile is the place where you have your permanent home. It is the place to which you plan to return whenever you go away. College students and others whose permanent homes are not in Michigan are **not** Michigan residents. Domicile continues until you establish a new permanent home.

Property tax credit claims may **not** be submitted on behalf of minor children. Filers claimed as a dependent on someone else's return see instructions for line 24 on page 32 to correctly report support received.

You may not claim a property tax credit if your total household resources are over \$60,000. In addition, you may not claim a property tax credit if your taxable value exceeds \$135,000 (excluding vacant farmland classified as agricultural). The computed credit is reduced by 10 percent for every \$1,000 (or part of \$1,000) that total household resources exceed \$51,000. If filing a part-year return, you must annualize total household resources to determine if the income limitation applies. See "Annualizing Total Household Resources" on page 29.

Which Form to File

Most filers should use the MI-1040CR in this booklet. If you are blind and own your homestead, are in the active military, are an eligible veteran, or an eligible veteran's surviving spouse, complete forms MI-1040CR and MI-1040CR-2 (available on Treasury's Web site.) **Use the form that gives you a larger credit.**

If you are blind and rent your homestead, you cannot use the MI-1040CR-2. Claim your credit on the MI-1040CR and check box 5b if you are age 65 or younger. Check boxes 5a and 5b if you are blind and age 65 or older.

When to File

If you are not required to file an MI-1040, you may file your credit claim as soon as you know your 2019 total household resources and property taxes levied in

2019. If you file a Michigan income tax return, your credit claim should be included with your MI-1040 return and filed by April 15, 2020 to be considered timely. To avoid penalty and interest, if you owe tax, postmark your return no later than April 15, 2020. The filing deadline to receive a 2019 property tax credit is April 15, 2024.

Amending Your Credit Claim

File a new claim form and check the Amended Return box at the top of page 1 of the form. **If applicable, include a copy of your property tax statement(s) and/or lease agreement.** You must file within four years of the date set for filing your original income tax return.

Delaying Payment of Your Property Taxes

Senior citizens, disabled people, veterans, surviving spouses of veterans, and farmers may be able to delay paying property taxes. Contact your local or county treasurer for more information.

Total Household Resources

Total household resources are the total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. They are AGI, excluding net business and farm losses, net rent and royalty losses, and any carryover of a net operating loss, plus all income exempt or excluded from AGI. **Total household resources include the following items not listed on the form:**

- Capital gains on the sale of your residence regardless if the gains are 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, 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 made directly to a third party (e.g., payments to a doctor, GI Bill benefits, payments from a PELL grant).

NOTE: If payment is made from money withheld from your benefit, the payment is part of total household resources. (For example, the MDHHS may pay your rent directly to the landlord.)

- Money received from a government unit to repair or improve your homestead
- Surplus food or food assistance program benefits
- State and city income tax refunds and homestead property tax credits
- Chore service payments (these payments are income to the provider of the service)
- The first \$300 from gambling, bingo, lottery, awards, or prizes
- The first \$300 in gifts of cash or merchandise received, or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) by parents, relatives, or friends
- Amounts deducted from Social Security or Railroad Retirement benefits for Medicare premiums
- Life, health, and accident insurance premiums paid by your employer
- Loan proceeds
- Inheritance from a spouse
- Life insurance benefits from a spouse
- Payments from a long-term care policy made to a nursing home or other care facility
- Most payments from The Step Forward Michigan program.
- Compensation for wrongful imprisonment

Visit www.michigan.gov/taxtotalhouseholdresources for more information on total household resources.

Special Provisions for Farmers

If you received a farmland preservation tax credit in 2019, you must include it in total household resources. You may subtract the business portion of your homestead property tax credit if you included it in taxable farm income. A homestead property tax credit is allowed only if the gross receipts from farming exceed total household resources.

Property Taxes Eligible for Credit

Ad valorem property taxes that were levied on your homestead in 2019, including administrative collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may add to your 2019 taxes the amount of property taxes billed in 2019 from a corrected or supplemental tax bill. You must **deduct** from your 2019 property taxes any refund of property taxes received in 2019 that was a result of a corrected tax bill from a previous year.

Do not include:

- Delinquent property taxes (e.g., 2018 property taxes paid in 2019)
- Penalty and interest on late payments of property tax
- Delinquent water or sewer bills
- Property taxes on cottages or second homes
- Association dues on your property
- Most special assessments for drains, sewers, and roads do not meet specific tests and may not be included. You may include special assessments only if they are levied using a uniform millage rate, are based on taxable value, and are either levied in the entire taxing jurisdiction or they are used to provide police, fire, or advanced life support services and are levied township-wide, except for all or a portion of a village.

NOTE: School operating taxes are generally only levied on the non-homestead portion of the property and may not

be included in taxes levied when computing the property tax credit on any portion of the home not used as your homestead.

Home used for business. If you use part of your home for business, you may claim the property taxes on the living area of your homestead, but **not** the property taxes on the portion used for business. Include a copy of U.S. Form 8829 with your Michigan return.

Owner-occupied duplexes. When both units are equal, you are limited to 50 percent of the tax on both units, after subtracting the school operating taxes from the total taxes billed.

Owner-occupied income property. Apartment building and duplex owners who live in one of the units or single family homeowners who rent a room(s) to a tenant(s) must complete two calculations to figure the tax they can claim and base their credit on the **lower** amount. First, subtract 23 percent of the rent collected from the tax claimed for credit. Second, reduce the tax claimed for credit by the amount of tax claimed as rental expense on your U.S. Form 1040, *Schedule I*. Include a copy of the U.S. *Schedule E* with your Michigan return.

Example: Your home has an upstairs apartment that is rented to a tenant for \$395 per month. Total property taxes on your home are \$2,150. Of this amount, \$858 is claimed as rental expense. The calculations are as follows:

Step 1:

$\$395 \times 12 = \$4,740$ annual rent

$\$4,740 \times 0.23 = \$1,090$ taxes attributable to the apartment

$\$2,150$ total taxes - $\$1,090 = \$1,060$ taxes attributable to owner's homestead

Step 2:

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

Step 3:

The owner's taxes that can be claimed for credit are \$1,060, the smaller of the two computations.

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

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

You may not claim rent paid for vacant farmland when computing your property tax credit claim. Farmland owned by a business entity may not be claimed for a homestead property tax credit by one of the individual members.

Include any farmland preservation tax credit in your total household resources. Enter the amount of credit you received in 2019 on line 20 or include it in net farm income on line 16.

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

Rent Eligible for Credit

You must be under a lease or rental contract to claim rent for credit. In most cases, 23 percent of rent paid is considered property tax that can be claimed for credit. The following are exceptions:

- If you rent or lease housing subject to a **service charge or fees paid** instead of property taxes, you may claim a credit based upon 10 percent of the gross rent you paid. Enter this amount on line 55 and 10 percent of rent paid on line 56, and follow instructions.
- If your housing is **exempt** from property tax and no service fee is paid, you are not eligible for a credit. **This includes university- or college-owned housing.**
- If **your housing costs are subsidized**, base your claim on the amount you pay. Do not include the federal subsidy amount.
- If you are a **mobile home park resident**, claim the \$3 per month specific tax on line 10, and the balance of rent paid on line 11.
- If you are a **cooperative housing corporation resident member**, claim your share of the property taxes on the building. If you live in a cooperative where residents pay rent on the land under the building, you may also claim 23 percent of that land rent. **NOTE:** Do **not** take 23 percent of your total monthly payment.
- If you are a resident of a **special housing facility** (not noted above), base your claim on rent only. **Do not** include other services. If you pay rent with other services and you are unable to determine the portion that constitutes rent only, you may determine your portion of the property taxes that can be claimed for credit based on square footage, or, divide the taxes by the number of residents for whom the home is licensed to care. This information may be obtained from your housing facility. Visit www.michigan.gov/iit for more information about claimants living in special housing facilities.

Example: You pay \$750 per month for room and board. You occupy 600 square feet of a 62,000 square foot apartment building. The landlord pays \$54,000 in taxes per year.

Step 1: $600/62,000 = 0.0097$

Step 2: $\$54,000 \times 0.0097 = \524 taxes you can claim for credit

Home used for business. If you use part of your apartment or rented home for business, you may claim the rent on the living area of your homestead, but not the rent on the portion used for business.

If You Moved in 2019

Residents who temporarily lived outside Michigan may qualify for a credit if Michigan remained their state of domicile. Personal belongings and furnishings must have remained in the Michigan homestead **and** the homestead must **not** have been rented or sublet during the temporary absence. (See the definitions of resident on page 6 and domicile on page 26.)

If you bought or sold your home or moved during 2019, you must prorate your taxes. Complete MI-1040CR,

Part 3, to determine the taxes that can be claimed for credit. Use only the taxes levied in 2019 on each Michigan homestead, then prorate taxes based on days of occupancy. Do **not** include taxes on out-of-state property. Do not include property taxes for property with a taxable value greater than \$135,000. Excluded from this restriction is unoccupied farmland classified as agricultural by your assessor.

Part-Year Residents

If you lived in Michigan at least six months during the year, you may be entitled to a partial credit. If you are a part-year resident, you must include all income received as a Michigan resident in total household resources (line 33). Complete MI-1040CR, Part 3, to determine the taxes eligible to be claimed for credit on your Michigan homestead.

Deceased Claimant's Credit

The estate of a taxpayer who died in 2019 (or 2020 before filing a claim) may be entitled to a credit for 2019. The surviving spouse, other authorized claimant, or personal representative can claim this credit. Use the decedent's name and Social Security number and the personal representative's address. If the taxpayer died after December 31, 2018, enter the date of death in the "Deceased Taxpayer" box on page 3.

The **surviving spouse** is considered married for the year in which the deceased spouse died and may file a joint credit for that year. Enter both names and Social Security numbers on the form, and write "DECD" after the decedent's name. Sign the return and write "filing as surviving spouse" in the deceased's signature line. Enter the date of death in the "Deceased Taxpayer" box on the bottom of page 3. Include the decedent's income in total household resources.

If filing as a **personal representative or claimant** for the refund of a **single** deceased taxpayer, you **must include a U.S. Form 1310 or Michigan Claim for Refund Due a Deceased Taxpayer (MI-1310)**. Enter the decedent's name in the Filer's Name line and the representative's or claimant's name, title and address in the Home Address line. See the "Deceased Taxpayer Chart of Examples" on page 7. A **claimant** must prorate to the date of death as noted in the following paragraph.

The **personal representative or claimant** claiming a credit for a single deceased person or on a jointly filed credit if both filers became deceased during the 2019 tax year, must prorate taxes to the date of death. Complete lines 47 through 51 to prorate the property taxes. Annualize total household resources (see instructions below). Include a copy of the tax bills or lease agreements. If filing as a **personal representative or claimant** of deceased taxpayers for a jointly filed return, you **must include a U.S. Form 1310 or Michigan Claim for Refund Due a Deceased Taxpayer (MI-1310)**. Enter the name(s) of the deceased person(s) in the Filer's and/or Spouse's Name lines and the representative's or claimant's name, title, and address in the Home Address line. See "Deceased Taxpayer Chart of Examples" on page 7.

Annualizing Total Household Resources

If you are filing a part-year credit (for a deceased taxpayer or a part-year resident), you must annualize the total household resources to determine if the credit reduction applies. (Exception: the surviving spouse filing a joint claim does not have to annualize the deceased spouse's income.)

- If you have checked a box on line 5 and your annualized total household resources are less than \$6,000 use your annualized total household resources to determine your percentage of taxes not refundable from MI-1040CR Table 2 on page 33.
- A senior, age 65 or older, filing a part-year credit must calculate annualized total household resources before using MI-1040CR Table A on page 33.
- If the annualized income is more than \$51,000 for any claimant, use annualized total household resources to determine the percentage allowable in MI-1040CR Table B on page 33.

To annualize total household resources, which projects what it would have been for a full year:

Step 1: Divide 365 by the number of days the taxpayer was a Michigan resident in 2019.

Step 2: Multiply the answer from step 1 by the taxpayer's total household resources (MI-1040CR, line 33). The result is the annualized total household resources.

Married During 2019

If you married during 2019, combine each spouse's share of taxes or rent for the period of time you or your spouse lived in separate homesteads prior to getting married. Then add this to the prorated taxes or rent for your marital home after your marriage. You are only allowed to claim rent and taxes on homesteads located in Michigan.

Filing a Joint Return and Maintaining Separate Homesteads

Your claim must be based on the tax or rent paid on only one home during a 12 month period. The total household resources must be the combined income of both you and your spouse for the entire year.

Married Filing Separately and Divorced or Separated Claimants Schedule (Form 5049)

This form can be found at www.michigan.gov/taxes. Submit Form 5049 with Form MI-1040CR, MI-1040CR-2 or MI-1040CR-7 if any of the following situations apply to you:

- You filed as married filing separately, and you and your spouse maintained separate homesteads all year. Complete only Part 3 of Form 5049.
- You filed as married filing separately, and you shared a homestead with your spouse all year.
- You filed as married filing separately, and you and your spouse maintained separate homesteads at the end of the year.

Filing Separate State Returns and Maintaining Separate Homesteads

Spouses who file separate Michigan income tax returns and did not share a household during the tax year may each claim a credit. Each credit is based on the individual taxes or rent and individual total household resources for each person. This only applies to homes located in Michigan. They each must complete Form 5049 and provide an explanation in Part 3.

Married Filing Separately and Shared a Homestead

Spouses who file separate Michigan income tax returns but shared a homestead for the entire year are entitled to one property tax credit. The credit claim must be based on the total household resources of both spouses during the time the homestead was shared. A spouse claiming the credit must complete Form 5049 and include the total household resources for both spouses. A spouse filing the credit should also include the other spouse's income on the Other Nontaxable Income line of the Homestead Property Tax Credit Claim. You and your spouse may choose how you want to divide the credit. If each spouse claims a portion of the credit, include a copy of the claim showing each spouse's share of the credit with each income tax return. Enter only your portion of the credit on your MI-1040CR, line 44.

Separated or Divorced in 2019

Figure your credit based on the taxes you paid together before your separation plus the taxes you paid individually after your separation. Complete and include Form 5049 and include a schedule showing your computation. For more information or to help you calculate a prorated share of taxes, see *Michigan Homestead Property Tax Credits for Separated or Divorced Taxpayers* (Form 2105).

Example: Karl and Cathy separated on October 2, 2019. The annual taxes on the home they owned were \$1,860. Cathy continued to live in the home and Karl moved to an apartment on October 2 and paid \$350 per month rent for the rest of the year. Cathy earned \$20,000 and Karl earned \$25,000. They lived together for 274 days.

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

Cathy $(\$20,000/365) \times 274 = \$15,014$

Karl $(\$25,000/365) \times 274 = \$18,767$

Cathy and Karl must each complete Form 5049 and list income earned during the period they lived together.

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

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

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

Cathy $\$15,014/\$33,781 = 44\%$

Karl $\$18,767/\$33,781 = 56\%$

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

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

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

Cathy $\$1,396 \times 44\% = \614

Karl $\$1,396 \times 56\% = \782

Enter these amounts on MI-1040CR, line 50, column B.

Cathy uses lines 47 through 50, column A, to compute her share of taxes for the remaining 91 days.

Karl uses lines 52 and 53 to compute his share of rent. Each completes the remaining lines of MI-1040CR according to the form instructions.

Residents of Adult Care Homes Including Assisted Living Facilities

If you are a resident of a nursing home, adult foster care home, or home for the aged; including assisted living facilities, that facility is considered your homestead. If the facility provides an itemized statement that separates rent from other services, base your credit on rent. If the facility does not provide an itemized statement and pays local property taxes (many do not), you may claim your portion of those taxes for credit. Ask the facility manager for your share of the taxes. If you wish to determine your share of the taxes yourself:

- For a licensed facility, divide the amount of property taxes levied in 2019 by the number of residents for which the facility is licensed.
- For an unlicensed facility, divide the square footage the claimant occupies by the square footage of the facility and multiply the result by the total property taxes levied on the facility.

If both you and your spouse live in the facility, add your shares together. If you lived in the facility only part of the year, multiply this amount by the portion of the year you lived at the facility.

Exception: Credit is not allowed if your care facility charges are paid directly to the facility by a government agency.

If you maintain a homestead and your spouse lives in an adult care home, you may file a joint credit claim. Compute your claim using the tax on your homestead and your spouse's rent or share of the facility's property tax.

If you are single and maintain a homestead (that is **not** rented) while living in an adult care home, you may claim either your homestead or your share of the facility's property tax, but not both. Use the one that gives you the larger credit.

Single Adults Sharing a Home

When two or more single adults share a home, each may file a credit claim if each has contracted to pay rent or owns a share of the home. Each adult should file an individual claim based on his or her total household resources and prorated share of taxes or rent paid. Additional information can be found on Treasury's Web site.

Line-by-Line Instructions for *Homestead Property Tax Credit (MI-1040CR)*

Lines not listed are explained on the form.

Amended Return box: If amending your 2019 credit, check the box at the top of the form. See pages 8 and 26.

Lines 1, 2, and 3: Enter your name(s), address, and full nine-digit Social Security number(s). If you are married filing separately, enter both Social Security numbers, but do **not** enter your spouse's name.

Line 5: Check the box that applies to you or your spouse as of December 31, 2019, if any. If both boxes 5a and 5b apply, check both.

Line 5a: Age 65 or older. This includes the unremarried surviving spouse of a person who was 65 or older at the time of death. You are considered 65 the day before your 65th birthday.

Line 5b: Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.

- Deaf means the primary way you receive messages is through a sense other than hearing (e.g., lip reading or sign language)
- Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less.
- Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. **If you are age 66 or older, you may not file a claim as totally and permanently disabled.**

Line 6: Filing Status. Check the box to identify your filing status. All couples who are married under the laws of the State of Michigan, or under the laws of another state, and are treated as married for federal tax purposes must claim either married filing jointly or married filing separately status on the property tax credit. If you file a joint federal return, you must file a joint property tax credit. If you filed married filing separately, you must include the total household resources of both spouses unless you maintained separate homesteads. If you filed your federal return as head of household or qualifying widow(er), file your property tax credit as single.

Line 7: Residency. Check the box that describes your Michigan residency for 2019. If you and your spouse had a different residency status during the year, check a box for each of you. If you checked box c, enter the dates of Michigan residency in 2019.

Property Tax

Line 8: Homestead Status. Check this box if the taxable value of your homestead includes unoccupied farmland classified as agricultural by your assessor.

Line 9: If the taxable value of your homestead is greater than \$135,000, STOP; you are not eligible for the homestead property tax credit. If your taxable value is less than \$135,000, enter the 2019 taxable value from your 2019 property tax statement or assessment notice. If you do not know your taxable value, contact your local assessor. Farmers should include the taxable value of all land that qualifies for this credit (see instructions for farmers on page 27). **Farmers should note that the \$135,000 limit on taxable value does not apply to the taxable value on the portion of their homestead that is attributable to unoccupied farmland classified as agricultural.**

Line 10: Read "Property Taxes Eligible for Credit" on page 27 before you complete this line.

Line 11: Read "Rent Eligible for Credit" on page 28 before you complete this line.

Total Household Resources

Include all taxable and nontaxable income you and your spouse received in 2019. If your family lived in Michigan and one spouse earned wages outside Michigan, include the income earned both in and out-of-state in your total household resources. (See "Total Household Resources," page 26.)

Line 14: Enter all compensation received as an employee. Include strike pay, supplemental unemployment benefits (SUB pay), sick pay, or long-term disability benefits, including income protection insurance, and any other amounts reported to you on Form W-2.

Line 15: Do not include business dividend and interest income reported as a distributive share on Form *Schedule K-1*. See line 16 instructions.

Line 16: Enter amounts to the extent included in AGI from:

- U.S. *Schedule C* (Profit or Loss from Business).
- Part II (Ordinary Gains and Losses) of the U.S. Form 4797.
- Part II (Income or Loss from Partnerships and S Corporations) and Part III (Income or Loss from Estates and Trusts) of the U.S. *Schedule E*.
- U.S. *Schedule F* (Profit or Loss from Farming).
- Include income items reported as a distributive share.

If the total is negative enter "0." Include amounts from sources outside Michigan. Include the above federal schedules with your claim.

Line 17: Enter amounts to the extent included in AGI from:

- Part I (Income or Loss from Rental Real Estate and Royalties) of the U.S. *Schedule E*.
- Part IV (Income or Loss from Real Estate Mortgage Investment Conduits (REMIC)) of the U.S. *Schedule E* (rents, royalties).
- Part V (Net farm rental income or (loss) from Form 4835) of the U.S. *Schedule E*.

If the total is negative enter "0." Include amounts from sources outside Michigan. Include the above federal schedules with your claim.

Line 18: Enter all annuity, retirement, pension and individual retirement account (IRA) benefits. This should be the taxable amount shown on your U.S. Form 1099-R. If no taxable amount is shown on your U.S. Form 1099-R, use the amount required to be included in AGI. Enter "0" if all of your distribution is from your contributions made with income previously included in AGI. Include reimbursement payments such as an increase in a pension to pay for Medicare charges. Also include the total amount of any lump sum distribution including amounts reported on your U.S. Form 4972. Do **not** include recoveries of after-tax contributions or amounts rolled over into another plan (amounts rolled over into a Roth IRA must be included to the extent included in AGI).

You must include any part of a distribution from a Roth IRA that exceeds your total contributions to the Roth IRA regardless of whether this amount is included in AGI. Assume all contributions to the Roth IRA are withdrawn first. **NOTE:** Losses from Roth IRAs cannot be deducted.

Line 19: Enter net capital gains and losses. This is the total of short-term and long-term gains, less short-term and long-term losses from your U.S. *Schedule D* (losses cannot exceed \$3,000 if single or married filing jointly, or \$1,500 if married filing separately). Include gains realized on the sale of your residence whether or not these gains are exempt from federal income tax.

Line 20: Enter alimony received and other taxable income. Only include alimony received if due to a divorce granted prior to 2019. Other taxable income includes: awards, prizes, lottery, bingo, and other gambling winnings over \$300; farmland preservation tax credits if not included in net farm income on line 16; and forgiveness of debt to the extent included in federal AGI (e.g., mortgage foreclosure).

Line 21: Enter all Social Security, Supplemental Security Income (SSI), and/or Railroad Retirement benefits. Include death benefits and **amounts received for minor children or other dependent adults** who live with you. Report the amount actually received for the year. Medicare premiums reported on your Social Security or Railroad Retirement statement should be deducted.

Line 22: Enter child support and all payments received as a foster parent. **NOTE:** If you received a *2019 Custodial Party End of Year Statement* (FEN-851) showing child support payments paid to the Friend of the Court, enter the child support portion here and include a copy of the statement. See line 27 instructions.

Line 23: Enter all unemployment compensation received during 2019.

Line 24: Enter the value over \$300 in gifts of cash or merchandise received, or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) by parents, relatives, or friends. This includes the amount of financial support you received if you are claimed as a dependent on someone else's return. Do not include government payments made directly to third parties such as an educational institution or subsidized housing project.

Line 25: Enter other nontaxable income. This includes:

- Nongovernmental scholarship, stipend or grant payments paid directly to an educational institution
- Compensation for damages to character or for personal injury or sickness
- An inheritance (except an inheritance from your spouse)
- Proceeds of a life insurance policy paid on the death of the insured (except benefits from a policy on your spouse)
- Death benefits paid by or on behalf of an employer
- Minister's housing allowance
- Forgiveness of debt to the extent not included in federal AGI (e.g., mortgage foreclosure)
- Reimbursement from dependent care and/or medical care spending accounts

- If you are married filing separately, include your spouse's income unless you maintained separate homesteads during the year. Complete and include Form 5049.

Line 26: Enter workers' compensation, service-connected disability compensation and pension benefits from the Veterans Administration. Veterans receiving retirement benefits should enter the benefits on line 18.

Line 27: Enter the total payments made to your household by MDHHS and all other public assistance payments such as state adoption subsidies. Your *2019 Client Annual Statement* (DHS-1241) mailed by MDHHS in January 2020 will show your total MDHHS payments. Your statement(s) may include the following: Family Independence Program (FIP) assistance, State Disability Assistance (SDA), Refugee Assistance, Repatriate Assistance, and vendor payments for shelter, heat, and utilities.

NOTE: If you received a 2019 FEN-851 (include a copy), subtract the amount of child support payments entered on line 22 from the total MDHHS payments and enter the difference here.

Line 30: Enter total adjustments from your U.S. Form *1040, Schedule 1*. Describe adjustments to income. These adjustments reduce total household resources and include some of the following:

- Payments to IRAs, SEP, SIMPLE, or qualified plans
- Student loan interest deduction
- Moving expenses incurred by members of the Armed Forces on active duty and, due to a military order, move **into or within** Michigan because of a permanent change in station. Moving expenses when moving **out** of Michigan cannot be included in "Other Adjustments" to reduce total household resources
- Deduction for self-employment tax
- Self-employed health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid 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) deduction
- Any other adjustments to gross income included on your 2019 U.S. Form *1040, Schedule 1*.

Line 31: Enter health insurance premiums, Health Maintenance Organization (HMO) premiums, or other insurance premiums you paid for yourself and your family. Include the following premiums:

- Medical insurance
- Dental insurance
- Vision insurance
- Prescription drug plan
- Automobile insurance (medical care portion only).

Do **not** include any insurance premiums deducted on lines 21 or 30, amounts paid for income protection insurance (long-term disability), long-term care insurance, or amounts paid by an employer with pre-tax payroll contributions.

You must reduce an insurance premium by the federal premium tax credit received under the Patient Protection and Affordable Care Act. Use the 2019 U.S. Premium Tax Credit

Form 8962 to calculate the net insurance premium. The annual total insurance premium (line 11A of U.S. Form 8962 or the sum of lines 12A through 23A of U.S. Form 8962) less the total premium tax credit (line 24 of U.S. Form 8962) may be claimed.

Property Tax Credit

Line 34: Multiply line 33 by 3.2 percent (0.032) or the percentage from MI-1040CR Table 2. **This is the amount that will not be refunded.** The personal representative claiming a credit for a deceased taxpayer with total household resources of \$6,000 or less must annualize the decedent's income and use the annualized figure to determine the nonrefundable percentage from Table 2. Then use the **actual** total household resources to compute the credit. See "Annualizing Total Household Resources" on page 29.

MI-1040CR TABLE 2:

PERCENT OF TAXES NOT REFUNDABLE

ALL GENERAL CLAIMANTS

<i>Income</i>	<i>% of Income</i>
\$0 - \$60,000	3.2%

OTHER CLAIMANTS *

<i>Income</i>	<i>% of Income</i>
\$3,000 or less	0%
\$3,001 - \$4,000	1%
\$4,001 - \$5,000	2%
\$5,001 - \$6,000	3%
More than \$6,000	3.2%

*Other claimants are senior citizens or people who are paraplegic, hemiplegic, quadriplegic, deaf, or totally and permanently disabled or unremarried spouse of an individual 65 or older.

PART 1: Allowable Computation Based on Claimant Status

Complete only Section A, B, or C, whichever applies to you. Senior claimants who checked only 5a complete Section A. Claimants who checked only 5b or checked both boxes 5a and 5b complete Section B. All other claimants complete Section C.

**MI-1040CR TABLE A:
SENIOR CREDIT REDUCTION**

Total Household Resources	Percentage
\$21,000 or less	100% (1.00)
\$21,001 - \$22,000	96% (0.96)
\$22,001 - \$23,000	92% (0.92)
\$23,001 - \$24,000	88% (0.88)
\$24,001 - \$25,000	84% (0.84)
\$25,001 - \$26,000	80% (0.80)
\$26,001 - \$27,000	76% (0.76)
\$27,001 - \$28,000	72% (0.72)
\$28,001 - \$29,000	68% (0.68)
\$29,001 - \$30,000	64% (0.64)
\$30,001 - \$60,000	60% (0.60)

Line 37: Enter the percentage from MI-1040CR Table A that applies to your total household resources from line 33. A senior, age 65 or older, filing a part-year credit must calculate annualized total household resources to determine the reduction percentage using MI-1040CR Table A.

Line 42: If you checked only 5a enter the amount from line 38. If you checked only 5b or checked both 5a and 5b enter the amount from line 39. All others enter the amount from line 41. If you received FIP assistance or other MDHHS benefits in 2019, prorate your credit to reflect the ratio of income from other sources to total household resources. To prorate your credit use the information from your form to complete MI-1040CR Worksheet 3.

MI-1040CR WORKSHEET 3: FIP/MDHHS BENEFITS

A. Enter amount from line 27 (FIP and other MDHHS benefits)

B. Enter amount from line 33 (Total Household Resources)

C. Subtract line A from line B (if amount is a negative value, enter "0")

D. Divide line C by line B and enter percentage here

E. If you checked only box 5a, enter the amount from line 38. If you checked box 5b, enter the amount from line 39. All others, enter the amount from line 41 here (maximum \$1,500)

F. Multiply line E by line D. If you are age 65 or older and you rent your home, enter amount here and on line A of Worksheet 4. **Otherwise, enter here and on your MI-1040CR, line 42**

Line 43: The computed credit is reduced by 10 percent for every \$1,000 (or part of \$1,000) that your total household resources exceed \$51,000. Enter the percentage from MI-1040CR Table B that applies to your total household resources from line 33.

NOTE: If you are filing a part-year credit and the annualized income is more than \$51,000, use annualized total household resources to determine the percentage allowable in MI-1040CR Table B.

**MI-1040CR TABLE B:
HOMESTEAD PROPERTY TAX CREDIT PHASE OUT**

Total Household Resources	Percentage
\$51,000 or less	100% (1.00)
\$51,001 - \$52,000	90% (0.90)
\$52,001 - \$53,000	80% (0.80)
\$53,001 - \$54,000	70% (0.70)
\$54,001 - \$55,000	60% (0.60)
\$55,001 - \$56,000	50% (0.50)
\$56,001 - \$57,000	40% (0.40)
\$57,001 - \$58,000	30% (0.30)
\$58,001 - \$59,000	20% (0.20)
\$59,001 - \$60,000	10% (0.10)
\$60,001 - above	0% (0.00)

Alternate Property Tax Credit for Renters Age 65 or Older

If you are a senior renter age 65 or older you may qualify for the Alternate Property Tax Credit. Complete MI-1040CR Worksheet 4 to determine if you qualify. Visit www.michigan.gov/incometax for help calculating the Alternate Property Tax Credit for Renters Age 65 or Older.

MI-1040CR Worksheet 4, Line B: Enter rent paid from line 53 and/or, if you live in service fee housing, enter amount from line 55. If you moved from one rental homestead to another during the last two years (also see “If You Moved in 2019” on page 28), enter smaller of:

- The final month’s rent on your previous rented homestead multiplied by 12 , **or**
- The actual rent paid from line 53 and/or line 55.

MI-1040CR WORKSHEET 4: ALTERNATE PROPERTY TAX CREDIT FOR RENTERS AGE 65 AND OLDER

A. Enter the amount from line 42 or, if line 33 exceeds \$51,000, line 42 multiplied by line 43. If you received FIP/MDHHS, enter the amount from Worksheet 3, line F.....	_____
B. Enter rent paid from line 53 and/or line 55.....	_____
C. Multiply amount on line 33 by 40% (0.40) and enter here.....	_____
D. Subtract line C from line B. If line C is more than line B, enter “0”.....	_____
E. Enter the larger of line A or line D here and carry amount to your MI-1040CR, line 44 (maximum \$1,500).....	_____

PART 4: Renters

See “Rent Eligible for Credit” on page 28.

Line 52: If you rented a Michigan homestead subject to local property taxes, enter the street number and name, city, landlord’s name and address, number of months rented, rent paid per month, and total rent paid. Do this for each Michigan homestead rented during 2019 and for each time rental amounts changed. If you need more space, include an additional sheet. Do **not** include more than 12 months’ rent. If you married during 2019, see page 29. Do **not** include amounts paid directly to the landowner on your behalf by a government agency, unless payment is made with money withheld from your benefit. If you pay lot rent on your mobile home, subtract the \$3 per month property tax from the monthly rent amount. Claim the remaining balance of rent on lines 52, 53 and on line 11. If you lived in a special housing facility (other than cooperative housing) and received an itemized statement from your landlord that separates rent from other services (such as food), report rent on this line.

PART 5: Alternate Housing Facilities

If you are completing lines 54 through 57, you must also complete line 58.

Line 54: If your housing costs are subsidized, check box 54a and enter the total amount of rent **you** paid on line 55 and on line 11. Do not include amounts paid on your behalf by a government agency. Complete lines 12 through 44 to calculate your credit.

If you lived in Service Fee Housing (even if it was subsidized housing), check box 54b and enter the amount of rent **you** paid on line 55. Do not include amounts paid on your behalf by a government agency. Enter 10 percent of the rent on lines 56 and 10 (as property taxes), and complete lines 13 through 44 to calculate your credit.

Line 57: If you lived in one of the special housing facilities identified and rent is not itemized, check the appropriate box and calculate your prorated share of property taxes. If you lived in a special housing facility (other than cooperative housing) and received an itemized statement from your landlord that separates rent from other services, **do not** complete line 57 since rent is reported on line 52. See “Rent Eligible for Credit” and “Residents of Adult Care Homes including Assisted Living Facilities” on pages 28 and 30, respectively.

2019 MICHIGAN Individual Income Tax Return MI-1040**Amended Return** ☐
(Include Schedule AMD)**Return is due April 15, 2020.** 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	_____
Home Address (Number, Street, or P.O. Box)			3. Spouse's Full Social Security No. (Example: 123-45-6789)
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. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse </div>			6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.
7. 2019 FILING STATUS. Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* <div style="border: 1px solid black; width: 200px; height: 20px; margin-top: 5px;"></div>			8. 2019 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * <div style="margin-top: 10px;"> * If you check box "b" or "c," you must complete and include Schedule NR. </div>

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	\$4,400	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	\$2,700	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	\$4,400	9d.	00
e. Claimed as dependent, see line 9 NOTE above.....	9e.	<input type="checkbox"/>		9e.	00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15.....	9f.			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 28. 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			

Filer's Full Social Security Number

—	—
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21. Enter amount of Income Tax from line 20.....	21.		00
22. Voluntary Contributions from Form 4642, line 10. 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
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b.	27a.	FEDERAL	00
27b.		MICHIGAN	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 2018 credit forward	30.		00
31. 2019 AMENDED RETURNS ONLY. Taxpayers completing an original 2019 return should skip to line 32. Amended returns must include Schedule AMD (see instructions) .			
31a. <input type="checkbox"/> 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. <input type="checkbox"/> 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.		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 <input type="text"/> 00 and penalty <input type="text"/> 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 2020 estimated tax for your 2020 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, 2018, enter dates below.
ENTER DATE OF DEATH ONLY. Example: 04-15-2019 (MM-DD-YYYY)

Filer	— —	Spouse	— —
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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 Business Name, Address and Telephone Number

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.

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

2019 MICHIGAN Individual Income Tax Return MI-1040**Amended Return** ☐
(Include Schedule AMD)**Return is due April 15, 2020.** 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	_____
Home Address (Number, Street, or P.O. Box)			3. Spouse's Full Social Security No. (Example: 123-45-6789)
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. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse </div>			6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.
7. 2019 FILING STATUS. Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* <div style="border: 1px solid black; width: 200px; height: 20px; margin-top: 5px;"></div>			8. 2019 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * <div style="margin-top: 10px;"> * If you check box "b" or "c," you must complete and include Schedule NR. </div>

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	\$4,400	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	\$2,700	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	\$4,400	9d.	00
e. Claimed as dependent, see line 9 NOTE above.....	9e.	<input type="checkbox"/>		9e.	00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15.....	9f.			9f.	00
10. Adjusted Gross Income from your U.S. Forms 1040 or 1040NR (see instructions).....	10.			10.	00
11. Additions from Schedule 1, line 9. Include Schedule 1	11.			11.	00
12. Total. Add lines 10 and 11.....	12.			12.	00
13. Subtractions from Schedule 1, line 28. Include Schedule 1	13.			13.	00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14.			14.	00
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....	15.			15.	00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.			16.	00
17. Tax. Multiply line 16 by 4.25% (0.0425)	17.			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.	
19. Michigan Historic Preservation Tax Credit carryforward (see instructions).....	19a.		00	19b.	
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.			20.	00

Filer's Full Social Security Number

—	—
---	---

21. Enter amount of Income Tax from line 20.....	21.		00
22. Voluntary Contributions from Form 4642, line 10. 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
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b.	27a.	FEDERAL	00
27b.		MICHIGAN	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 2018 credit forward.....	30.		00
31. 2019 AMENDED RETURNS ONLY. Taxpayers completing an original 2019 return should skip to line 32. Amended returns must include Schedule AMD (see instructions) .			
31a. <input type="checkbox"/> 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. <input type="checkbox"/> 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.		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 <input type="text"/> 00 and penalty <input type="text"/> 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 2020 estimated tax for your 2020 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, 2018, enter dates below.
ENTER DATE OF DEATH ONLY. Example: 04-15-2019 (MM-DD-YYYY)

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

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

Preparer's PTIN, FEIN or SSN

Preparer's Name (print or type)

Preparer's Business Name, Address and Telephone Number

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.

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

2019 MICHIGAN Withholding Tax Schedule

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

Type or print in blue or black ink.

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2019, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

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) — —

TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS

A Enter "X" for: Filer or Spouse		B Employer's identification number (Example: 38-1234567)	C Box c — Employer's name	D Box 1 — Wages, tips, other compensation		E Box 17 — Michigan income tax withheld	
					00		00
					00		00
					00		00
					00		00
					00		00
					00		00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....							00
4. SUBTOTAL. Enter total of Table 1, column E.							00

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

A Enter "X" for: Filer or Spouse		B Payer's federal identification number (Example: 38-1234567)	C Payer's name	D Taxable pension distribution, misc. income, etc. (see inst.)		E Michigan income tax withheld	
					00		00
					00		00
					00		00
					00		00
					00		00
					00		00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....							00
5. SUBTOTAL. Enter total of Table 2, column E.							00
6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 29.....							00

Instructions for Schedule W Withholding Tax Schedule

Schedule W is designed to report State of Michigan income tax withholding. Schedule W enables us to process your individual income tax return more efficiently.

Include the completed Schedule W with your return. An attachment number is listed in the upper right corner to help you assemble your forms in the correct order behind your *Individual Income Tax Return* (MI-1040).

If a *Schedule W* is not included when required, the processing of your return will be delayed. Do not submit W-2 and/or 1099 forms with your return.

If you are filing an amended return because you received a corrected W-2 you must complete a Schedule W. Keep copies of your W-2s with your tax records for six years and have them available if requested by the Department of Treasury.

Michigan Residents. If you paid income tax to a governmental unit outside of Michigan, see instructions for MI-1040, line 18.

Completing the Withholding Tables

Lines not listed are explained on the form.

Complete the withholding tables using information from your W-2 and 1099 forms, and any other documents that report Michigan tax withheld. If you need additional space, include another Schedule W.

Table 1 Column D: Enter wages, tips, and other compensation from W-2 forms from which Michigan tax was withheld. *Exception:* Enter military pay even if no Michigan tax was withheld.

Table 2 Column D: Enter unemployment compensation, taxable pension from your federal return, and any other taxable income from any 1099 forms from which Michigan tax was withheld. *Exception:* Enter military retirement benefits and railroad retirement benefits (both Tier 1 and Tier 2) from 1099-R, RRB-1099 and/or RRB-1099-R forms, even if no Michigan tax was withheld.

Line 6: Total. Enter total of line 4 from Table 1 and line 5 from Table 2. Carry the total to Form MI-1040, line 29.

2019 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

Continue on page 2.
If subtractions do not apply, only submit
page 1 of the Schedule 1 with your
return.

2019 MICHIGAN Schedule 1 Additions and Subtractions

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

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. <i>Schedule B</i> 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 2019 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 <i>Revenue Administrative Bulletin 1988-47</i>	20.		00
21. Miscellaneous subtractions (see instructions). Describe:	21.		00

Deduction Based on Year of Birth

Complete 22A through 22F if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 23, 24 or 25. Check box(es) 22C and/or 22F **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
	<div style="width: 30%; text-align: center;"> A. Year of Birth (19xx) </div> <div style="width: 30%; text-align: center;"> B. Age (as of 12-31-2019) </div> <div style="width: 40%; text-align: center;"> C. Check if filer received benefits from SSA exempt employment <input type="checkbox"/> </div>	<div style="width: 30%; text-align: center;"> D. Year of Birth (19xx) </div> <div style="width: 30%; text-align: center;"> E. Age (as of 12-31-2019) </div> <div style="width: 40%; text-align: center;"> F. Check if spouse received benefits from SSA exempt employment <input type="checkbox"/> </div>

23. 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 on or before December 31, 2019. Do not complete lines 24 and 25.	23.		00
24. Retirement benefits. Enter amount from line 16, 27, 28 or 29 of Form 4884, <i>Michigan Pension Schedule</i> . Include Form 4884	24.		00
25. Dividend/interest/capital gains deduction for taxpayers 74 years and older . Deduction is limited to \$11,771 for single or married filing separately filers and \$23,542 for joint filers, less any deduction for retirement benefits (see instructions).....	25.		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.

26. Subtotal. Add lines 10 through 25	26.		00
27. 2019 Michigan NOL Deduction. Enter amount from line 11 or 12 of Form 5674, <i>Michigan Net Operating Loss Deduction</i> . Include Form 5674	27.		00
28. Total Subtractions. Add lines 26 and 27. Enter here and on MI-1040, line 13.....	28.		00

If additions do not apply, only submit page 2 of the Schedule 1 with your return.

2019 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.						4. School District Code (5 digits - see page 60)						
City or Town			State	ZIP Code								
5. Check the box(es) for which you or your spouse qualify (excluding dependents). If you qualify for both, see instructions.												
a. <input type="checkbox"/> Age 65 or older; or an unmarried spouse of a person who was 65 or older at the time of death. b. <input type="checkbox"/> Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.												
6. 2019 FILING STATUS: Check one.		7. 2019 RESIDENCY STATUS: Check all that apply.		*If you checked box "c," enter dates of Michigan residency in 2019. Enter dates as MM-DD-YYYY (Example: 04-15-2019).								
a. <input type="checkbox"/> Single		a. <input type="checkbox"/> Resident		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">FILER</th> <th style="width:50%;">SPOUSE</th> </tr> </thead> <tbody> <tr> <td>FROM: — — 2019</td> <td>FROM: — — 2019</td> </tr> <tr> <td>TO: — — 2019</td> <td>TO: — — 2019</td> </tr> </tbody> </table>			FILER	SPOUSE	FROM: — — 2019	FROM: — — 2019	TO: — — 2019	TO: — — 2019
FILER	SPOUSE											
FROM: — — 2019	FROM: — — 2019											
TO: — — 2019	TO: — — 2019											
b. <input type="checkbox"/> Married filing jointly		b. <input type="checkbox"/> Nonresident										
c. <input type="checkbox"/> Married filing separately (Include Form 5049)		c. <input type="checkbox"/> Part-Year Resident *										

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 2019 **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

	00
	00

10. Property taxes levied on your home for 2019 (see instructions) or amount from line 51, 56 and/or 57

11. **Renters:** Enter rent you paid for 2019 from line 53 and/or 55

12. Multiply line 11 by 23% (0.23).....

13. **Total.** Add lines 10 and 12

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

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

Filer's Full Social Security Number

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29. Enter subtotal from line 28.....			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 one 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.....			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)			00	
---	--	--	----	--

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

40. Enter amount from line 35.			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 All filers must complete this section.

42. Enter amount from line 38, 39 or 41, or from Worksheet 3 (see instructions) for FIP/MDHHS recipients			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 4 in the MI-1040 book and enter amount from worksheet on line 44 (maximum \$1,500).

Filer's Full Social Security Number

PART 3: HOMEOWNERS WHO MOVED IN 2019. 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, 2019, if different than reported on line 1 (Number, Street, City, State, ZIP Code).	Taxable Value	00
46. Address of homestead sold (moved from) during 2019 (Number, Street, City, State, ZIP Code).	Taxable Value	00

Homeowners who moved during 2019, complete lines 47 through 51.

		HOMESTEAD	
		A. Moved Into	B. Moved From
47. Number of days occupied (total cannot be more than 365).....			
48. Divide line 47 by 365 and enter percentage here	%	%	%
49. Property taxes levied for calendar year 2019	00	00	00
50. Prorated property taxes. Multiply line 49 by the percentages on line 48.....	00	00	00
51. Taxes eligible for credit. Add line 50, columns A and B. Enter here and on line 10.....	51.	00	00

PART 4: RENTERS

52.	A	B	C	D	E
	Address of Homestead You Rented (Number, Street, Apt. #, City, State, ZIP Code)	Landowner's Name and Address (City, State and ZIP Code)	# Months Rented	Monthly Rent	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 2019, 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 2019 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 2019, 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. <input type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2018, enter dates below.
ENTER DATE OF DEATH ONLY. Example: 04-15-2019 (MM-DD-YYYY)

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

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

Preparer's PTIN, FEIN or SSN

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

Preparer's Name (print or type)

Preparer's Business Name, Address and Telephone Number

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

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

MICHIGAN Married Filing Separately and Divorced or Separated Claimants Schedule, Form 5049

Tax Year (YYYY)

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

PART 1: MARRIED FILING SEPARATELY AND SHARED A HOMESTEAD DURING THE YEAR

Skip to PART 3 if you are not including income from your spouse.

Enter dates as MM-DD-YYYY. (Example: 04-15-2019)

1. Provide the dates you and your spouse shared a homestead during the tax year.

FROM:	TO:
— —	— —

PART 2: INCOME BREAKDOWN

Include only the portion of your income in column A and your spouse's income in column B for the period of time the homestead was shared.

2. Wages, salaries, tips, sick, strike and SUB pay, etc.
3. All interest and dividend income (including nontaxable interest).....
4. Net business income (including net farm income). If negative, enter "0".....
5. Net royalty or rent income. If negative, enter "0".....
6. Retirement, pension, annuity, and IRA benefits.....
7. Capital gains less capital losses.....
8. Alimony and other taxable income. Describe:
9. Social Security, SSI, and/or railroad retirement benefits.
10. Child support and foster parent payments.....
11. Unemployment compensation.
12. Gifts received or expenses paid on your behalf
13. Other nontaxable income. Describe:
14. Workers'/veterans' disability compensation/pension benefits.....
15. FIP and other MDHHS benefits (do not include food assistance).
16. Other adjustments. Describe:
17. Medical insurance/HMO premiums you paid for you and your family
18. **Total.** For each column, add lines 2 through 15 then subtract lines 16 and 17.....

A. Filer		B. Spouse	
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00

PART 3: EXPLANATION (If you did not include income from your spouse, provide an explanation.)

--

Instructions for Married Filing Separately and Divorced or Separated Claimants Schedule (Form 5049)

This form is intended to assist you to correctly calculate total household resources for the *Homestead Property Tax Credit* (MI-1040CR or MI-1040CR-2) or *Home Heating Credit* (MI-1040CR-7) when married filing separately or divorced during the tax year.

Instructions for the income breakdown can be found in the following booklets: MI-1040, MI-1040CR-2 or MI-1040CR-7.

Example 1

Jackie and John are married filing separately and maintained separate homesteads all year. Jackie is filing for a Homestead Property Tax Credit. Since they did not share a homestead during the year she would not need to include John's income and would skip to Part 3 of Form 5049. She would complete the explanation box in Part 3 indicating that she maintained a separate homestead all year.

Example 2

Karl and Cathy separated on October 2, 2019. Cathy continued to live in the home and Karl moved to an apartment on October 2. They file federal and State returns as married filing separately.

- Cathy earned \$20,000 of wages evenly throughout the year.
- Karl earned \$25,000 of wages evenly throughout the year.
- They lived together for 274 days.

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

Cathy $(\$20,000/365) \times 274 = \$15,014$

Karl $(\$25,000/365) \times 274 = \$18,767$

Karl's Form 5049

When completing Part 1, Karl would enter 01-01-2019 in the FROM box and enter 10-01-2019 in the TO box. He would continue to Part 2 and would enter his income for the period the homestead was shared on line 2 in column A, which would be \$18,767. He would enter Cathy's income for the period the homestead was shared on line 2 in column B, which would be \$15,014. Karl would total columns A and B on line 18.

Cathy's Form 5049

When completing Part 1, Cathy would enter 01-01-2019 in the FROM box and enter 10-01-2019 in the TO box. She would continue to Part 2 and would enter her income for the period the homestead was shared on line 2 in column A, which would be \$15,014. She would enter Karl's income for the period the homestead was shared on line 2 in column B, which would be \$18,767. Cathy would total columns A and B on line 18.

Step 2: Before continuing to their Homestead Property Tax Credit claims, Karl and Cathy would review the example under "Separated or Divorced in 2019" in the MI-1040 Instruction Book as well as *Michigan Homestead Property Tax Credits for Separated or Divorced Taxpayers* (Form 2105).

Example 3

Ron and Tabatha are married filing separately and shared a homestead for the entire year. The couple decides that Ron will claim the Homestead Property Tax Credit and Tabatha will not.

- Ron earned \$25,000 of wages for the year.
- Tabatha earned \$7,000 of wages for the year and \$500 of interest.

When completing Part 1 of Form 5049, Ron would enter 01-01-2019 in the FROM box and 12-31-2019 in the TO box.

In column A, Ron would enter \$25,000 on line 2, representing the income he earned while they shared a homestead (the entire year), and \$25,000 on line 18. In column B, he would report \$7,000 of Tabatha's wages on line 2 and \$500 of her interest on line 3, representing the income she earned while they shared a homestead (the entire year). Ron would total column B and enter \$7,500 on line 18. He would carry the amount from line 18, column B, to the "Other nontaxable income" line on his MI-1040CR with a description of "Form 5049." He would check the box for "Married filing separately" on his MI-1040CR.

2019 MICHIGAN Nonresident and Part-Year Resident Schedule

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

Type or print in blue or black ink.

Include with Form MI-1040. Read all instructions before completing this form.

Attachment 02

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) ____

4. 2019 RESIDENCY STATUS:

Check all that apply.

a. ☐ Nonresidentb. ☐ Part-Year Resident of Michigan.

Enter dates of Michigan residency in 2019*

*Dates of Michigan residency in 2019 (Enter dates as MM-DD-YYYY, Example: 04-15-2019)

	FILER	SPOUSE
FROM:	____ 2019	____ 2019
TO:	____ 2019	____ 2019

Income Allocation

	A. Total Income	B. Michigan Income	C. Other State(s) Income
5. Wages, salaries, other payments (tips, etc.)	00	00	00
6. Interest and dividends	00	00	00
7. Business and farm income (include U.S. Schedules C and F)	00	00	00
8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S Form 4797	00	00	00
9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements)	00	00	00
10. Pensions, IRA distributions, annuities and Social Security (see Form 4884)	00	00	00
11. Other (see instructions)	00	00	00
12. Total income. Add lines 5 through 11	00	00	00
13. Enter the total adjustments from U.S. 1040, Schedule 1 Describe:	00	00	00
14. Subtract line 13 from line 12. The amount in column A should equal MI-1040, line 10. Enter amount in column C on Schedule 1, line 13 or, if a negative amount, enter as a positive amount on Schedule 1, line 4.	00	00	00

Exemption Allowance (If one spouse is a full-year resident, and the other is not, see instructions.)

15. Enter amount from MI-1040, line 9f	15.	00
16. Enter Michigan source income from line 14, column B	16.	00
17. Enter total income from line 14, column A	17.	00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%)	18.	%
19. If both spouses are part-year or nonresidents, multiply line 15 by the percentage on line 18 and enter here and on MI-1040, line 15. If one spouse is a full-year resident, complete Worksheet 5 and enter here and on MI-1040, line 15	19.	00

Instructions for Schedule NR, *Nonresident and Part-Year Resident Schedule*

Nonresidents and part-year residents must pay income tax to Michigan on all income earned in Michigan or attributable to Michigan. The following definitions may help determine what income is attributable to Michigan (1) **Allocate**: To assign or distribute to one state. (2) **Apportion**: To divide or share between two or more states. (3) **Attribute**: To assign income by use of allocation and/or apportionment.

Business Income (Loss)

For Michigan's definition of business income and how to determine business income attributable to Michigan, see "Business Income (Loss)" section in the instructions.

Excess Business Loss Limitation

If you filed a U.S. Form 461 Limitation on Business Losses, complete a *Michigan Excess Business Loss MI-461* before completing this form. Income or loss reported on Form MI-461 should only be entered on this form according to Form MI-461 instructions. Do not report the same income or loss more than once on the Schedule NR.

Income Allocation

Each line in column A should equal the amount reported on your federal return to the extent included in AGI. Enter in column B the amount of income attributable to Michigan from column A. Column C is the remaining income not attributable to Michigan.

Line-by-Line Instructions

Line 5: Enter all wages, salaries, tips, etc.

- **Column B:** Part-year residents enter all salaries and wages received for the period you were a Michigan resident plus any wages earned in Michigan while you were a nonresident. Nonresidents enter salaries and wages earned in Michigan. Non-qualified stock options earned in Michigan are allocated to Michigan.

Example: You reported \$50,000 in wages on your U.S. Form 1040. Of this, \$30,000 is taxable to Michigan. Enter \$50,000 in column A, \$30,000 in column B, and \$20,000 in column C.

Residents of Reciprocal States: Enter wages earned in Michigan while a resident of a reciprocal state in column C. See "Reciprocal States" in the instructions.

Line 6: Enter interest and dividend income.

- **Column B:** Enter the total nonbusiness interest and dividend income you received while a Michigan resident. Enter business interest and dividend income attributable to Michigan.

Line 7: Enter income from U.S. *Schedules C and F*.

- **Column B:** Enter income attributable to Michigan.

Line 8: If all the income is solely allocated to Michigan, enter in column 8A and 8B the gains/losses from the U.S. *Schedule D* or U.S. Form 4797.

If you are allocating gains/losses to Michigan and another state, complete *Adjustments of Capital Gains and Losses* (Form MI-1040D) and/or *Adjustments of Gains and Losses From Sales of Business Property* (Form MI-4797). Enter in column B the amount allocated to Michigan from MI-1040D, column G, line 12 (gains), or line 13 (losses). MI-4797 filers, include in column B the amount allocated to Michigan from column E, line 18b.

Line 9: Enter income from the U.S. *Schedule E*.

- **Column B:** Enter income attributable to Michigan. Nonbusiness rents and royalties from real and tangible personal property located in Michigan are allocated to Michigan.

Line 10: Enter pensions, annuities, IRA distributions, taxable Social Security benefits, and income reported on Form 1099-R.

- **Column B:** Enter the income received while a Michigan resident and see Form 4884 and instructions regarding pensions, annuities, and IRA distributions.

Line 11: Enter other income subject to federal income tax, such as alimony, prizes, unemployment, state and local tax refunds, gambling winnings, or jury duty fees and identify the source. Except as noted below, this income is allocated to the state where you lived when you received it.

- **Column B:** Enter "other income" received while a Michigan resident. **Nonresidents must include Michigan lottery winnings won after December 31, 1996, and winnings from casinos or licensed horse tracks located in Michigan.**
- **Column C:** Allocate a federal net operating loss (NOL) deduction entirely to column C. If a Michigan NOL deduction is allowed, complete *Michigan Net Operating Loss Deduction* (Form 5674).

Line 13: Enter your total adjustments to income from U.S. Form 1040, *Schedule 1*.

- **Column B:** Enter the adjustments attributable to Michigan. Describe these adjustments on the line given or include a detailed schedule. Allocate or apportion the items listed below in the following ways:
 - Contributions to IRAs, SEP, SIMPLE, and qualified plans are apportioned by the ratio of Michigan wages or self-employment income to total wages or self-employment income.
 - The deduction for self-employment tax is apportioned by the ratio of self-employment income earned in Michigan to total self-employment income.
 - The deduction for self-employed health insurance and penalty for early withdrawal are allocated to the state where you lived when it was paid.

Line 14: Subtract line 13 from line 12 and enter totals in each column. The amount in column A should equal MI-1040, line 10. If column C is greater than zero, enter it on Schedule 1, line 13. If column C is less than zero, enter it as a positive number on Schedule 1, line 4. Out-of-state losses cannot reduce Michigan taxable income.

Exemption Allowance

Use lines 15 through 19 to figure your prorated exemption allowance. NOTE: If one spouse was a full-year Michigan resident and the other a part-year or nonresident, and you are filing a joint return, complete Worksheet 5. Do not complete lines 15 through 18.

NOTE: Part-year residents of a renaissance zone must use Schedule NR to determine their subtraction. Enter total income in column A, income received as a nonresident of the zone in column B, and income received as a resident of the zone in column C. Enter the total from line 14, column C on Schedule 1, line 15. Full-year Michigan residents should not prorate their exemption allowance.

2019 MICHIGAN Pension Schedule (Form 4884)

If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1952, STOP; you are not entitled to a pension subtraction *unless* you receive retirement benefits from employment with a governmental agency not covered by the federal Social Security Act (SSA exempt employment) and meet additional conditions. Refer to the instructions for more details.

If the older of you or your spouse was born during the period January 1, 1946 through December 31, 1952, and reached age 67 on or before December 31, 2019, do not complete this form. Instead, complete Schedule 1, line 23.

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

Attachment 23

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)
			— —

PART 1: FILING INFORMATION

4. Primary Filer Year of Birth (ex. 19xx)	5. If a Joint Return, Spouse Year of Birth (ex. 19xx)	
6. <input type="checkbox"/> Check here if you were born after 1952, 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 7c.		
7a. Deceased Spouse Name	7b. Deceased Spouse Full Social Security No.	7c. Deceased Spouse Year of Birth (ex. 19xx)

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	B	C	D	E	F
Enter "X" for Private or Public	Enter "X" for Deceased Spouse	Payer FEIN (from 1099-R) (Example: 38-1234567) (see instructions)	Distribution Code	Name of Payer	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.

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 \$52,808 if single or \$105,615 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 2019) .	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 2019) .	12.		00
13. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2019, 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 24	16.		00

SECTION B:

17. Enter \$52,808 if single or \$105,615 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 2019	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 2019	20.		00
21. Enter the smaller of lines 19 or 20	21.		00
22. Add lines 18 and 21. If you checked box 22C and/or 22F on Schedule 1, continue with line 23; otherwise skip to line 26	22.		00
23. Enter total filer and spouse retirement and pension benefits	23.		00
24. Maximum Allowable Pension Deduction. If you checked box 22C and/or 22F on Schedule 1, see instructions	24.		00
25. Subtract line 22 from line 24. If line 22 is more than line 24, enter "0"	25.		00
26. If you checked box 22C and/or 22F on Schedule 1, enter the smaller of lines 23 or 25; otherwise enter "0"	26.		00
27. Total Retirement and Pension Benefits Subtraction. Add lines 22 and 26. Carry this amount to Schedule 1, line 24	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 2019 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 22C and/or 22F 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 24.	28.		00
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SECTION D:

29. Total Retirement and Pension Benefits Subtraction. If you checked box 22C and/or 22F on Schedule 1 and the older of you or your spouse was born on or after January 1, 1953 but before January 2, 1958, 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 24	29.		00
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2019 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.....	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <input type="text"/> 00	1. <input type="text"/> 00
2. Animal Welfare Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <input type="text"/> 00	2. <input type="text"/> 00
3. Children's Trust Fund - Prevent Child Abuse Michigan	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <input type="text"/> 00	3. <input type="text"/> 00
4. Fostering Futures Scholarship Trust Fund ..	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <input type="text"/> 00	4. <input type="text"/> 00
5. Kiwanis Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <input type="text"/> 00	5. <input type="text"/> 00
6. Lions of Michigan Foundation Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <input type="text"/> 00	6. <input type="text"/> 00
7. Michigan World War II Legacy Memorial Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <input type="text"/> 00	7. <input type="text"/> 00
8. Military Family Relief Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <input type="text"/> 00	8. <input type="text"/> 00
9. United Way Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <input type="text"/> 00	9. <input type="text"/> 00
10. Add column D, lines 1 through 9. Enter total of column D here and carry amount to your MI-1040, line 22.....				10. <input type="text"/> 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.

Fostering Futures Scholarship Trust Fund

Fostering Futures Scholarship provides scholarships to former foster youth enrolled at Michigan colleges and universities. Approximately 13,500 children are in the Michigan foster care system at any given time. Youth who transition from foster care need resources to pursue higher education. Nationally, about 70 percent of teens who exit foster care report that they want to attend college, less than 10 percent enroll in college, and less than three percent graduate college. Scholarships are awarded by an application process and paid directly to students' college or university to assist with tuition, fees, room, board, books and supplies. For more information visit www.fosteringfutures-mi.com.

Kiwanis Fund

Kids need Kiwanis! Kiwanis clubs around the world, work to impact the lives of the children and families within their communities through leadership programs, hunger prevention, scholarships, reading programs, grants and so much more. Every Kiwanis club is unique because we cater our programs to the unique needs of the kids in our local communities. Your donation will be given to clubs in your area and used entirely for our programs, keeping your contribution and its impact local. For more information about Kiwanis, go to www.MiKiwanis.org

Lions of Michigan Foundation Fund

The Lions of Michigan Foundation is a Public Charity that was created in the early 1980's to help Lions Clubs provide services in Michigan communities. The organization is dedicated to the improvement of the quality of life of people in Michigan with unmet needs.

Lions of Michigan Foundation works together with Michigan Lions Clubs and other charities to deliver services aimed at helping children and adults with sight and hearing deficiencies excel in school, retain employment and maintain self-sufficiency. For more information, visit www.lmsf.net or write info@lmsf.net

The Michigan WWII Legacy Memorial Fund

Honor Michigan residents who served in World War II. Officially recognized as the state's tribute to its contributions during the war, the memorial will span three quarters of an acre and provide a year-round destination to tell Michigan's unique story and educate future generations. More than 600,000 Michigan residents served on the war front while countless others served on the home front producing necessary planes, tanks Jeeps and K-rations. Help us pay tribute to the legacy of Michigan's Greatest Generation who sacrificed so all are inspired by the values, ideals and deeds that ensured our freedom today. The goal for dedication is 2020. The time to support is now. Don't let our heroes fade away. www.michiganww2memorial.org

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

Contributions to the United Way Fund (of America) will be used 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.

Tax Year (YYYY)

Instructions: When the Amended Return box is checked on the *Michigan Individual Income Tax Return* (MI-1040), you must include the *Amended Return Explanation of Changes* (Schedule AMD) **and all** applicable schedules and supporting documentation for a complete filing. **If the necessary documentation is not provided, the processing of your return may be delayed or your return may be denied.**

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) _____
4. Adjusted Gross Income (AGI) from original Michigan return			5. AGI from amended Michigan return

6. Listed below are common reasons for amending your Michigan individual income tax return, credit claims and schedules. Check all boxes that apply. You must also provide an explanation of the reason for amending your return in the Explanation of Changes box below. See page 2 regarding supporting documentation to include in the amended return filing.

- a. ☐ Federal Audit and/or Other Federal Adjustments (include a copy of the IRS audit report, notice or other documents)
 - b. ☐ Filing Status
 - c. ☐ AGI (include federal amended return)
 - d. ☐ Additions (include Schedule 1)
 - e. ☐ Subtractions (include Schedule 1)
 - f. ☐ Retirement Benefits Subtractions (include Form 4884)
 - g. ☐ Number of Dependents or Exemptions
 - h. ☐ Credit for Income Tax Imposed by Government Units Outside Michigan (include copies of other state return(s))
 - i. ☐ Michigan Withholding (include Schedule W)
 - j. ☐ Net Operating Loss Carryforward
Note: For carryback, see instructions
 - k. ☐ Homestead Property Tax Credit (include MI-1040CR)
 - l. ☐ Homestead Property Tax Credit for Veterans and Blind People (include MI-1040CR-2)
 - m. ☐ Farmland Preservation Tax Credit (include MI-1040CR-5 and Schedule CR-5)
 - n. ☐ Other (provide detail in Explanation of Changes box below)

7. Complete only if amending to change the number of dependents. List your eligible dependents below and answer all questions for each. An eligible dependent is a qualifying child or qualifying relative under federal law. Include a separate sheet if necessary.

[illegible]

8. Use the space provided below to explain all reasons for amending your Michigan return. Identify the line(s) from the MI-1040 and/or supporting forms that have changed. **Include all** applicable schedules and supporting documentation to submit a complete filing. **If a complete explanation and the necessary documentation is not provided, the processing of your return may be delayed or your return may be denied.**

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Instructions for Schedule AMD, Amended Return Explanation of Changes

General Instructions

Use this form to explain changes made to your individual income tax returns, credit claims and schedules for tax years 2017 and after. **If you are amending for tax year 2016 or prior, you must use Michigan Amended Income Tax Return (MI-1040X-12).** Visit www.michigan.gov/taxes to locate tax forms.

When to File an Amended Return:

File an amended return only after your original return or claim has been filed and completed processing. If you are claiming a refund on your amended return, you must file it within four years of the due date of your original return. For example, if you wish to amend a 2019 return, the amended return must be postmarked by April 15, 2024.

Supporting Documentation

To avoid processing delays, if the change to your income tax return is due to a change on your Michigan or federal schedules, include a copy of the corrected schedule(s) with your amended return. Include all applicable supporting documentation to substantiate the change. This may reduce the need for Treasury to contact you for additional information. Applicable supporting forms, schedules and documentation of the change(s) include, but are not limited to:

- Forms or documentation corresponding to the box(es) checked on page 1 of Schedule AMD
- Copies of the Internal Revenue Service (IRS) audit report, notice, federal transcripts or other supporting documents
- Copies of your amended federal return and schedules
- Copies of other state return(s)
- Copies of your original or corrected W-2(s), 1099(s), and/or U.S. Schedule K-1(s)
- Copies of your property tax statement(s) and/or lease agreement(s).

To Amend Credit Claims

Use this form when the Amended Return box is checked on the *Michigan Individual Income Tax Return* (MI-1040) and you are amending the following credit claims:

- *Michigan Historic Preservation Tax Credit* (include a corrected Form 3581)
- *Small Business Investment Tax Credit* (include a Michigan Strategic Fund certificate)
- *Farmland Preservation Tax Credit Claim* (include a corrected MI-1040CR-5 and Schedule CR-5).

If you are amending the following credits and have no adjustments to your MI-1040, check the Amended Return box at the top of each credit claim; do not file a new MI-1040 or the Schedule AMD:

- *Michigan Homestead Property Tax Credit Claim* (MI-1040CR)
- *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2)
- *Michigan Home Heating Credit Claim* (MI-1040CR-7).
NOTE: An amended MI-1040CR-7 claim requesting an additional refund will not be accepted after September 30 following the year of the claim.

Amending for a Net Operating Loss Carryback

For tax years 2017 and prior, to carryback a Michigan net operating loss, see *Application for Michigan Net Operating Loss Refund* (Form MI-1045). For tax years 2018 and after, to carryback a farming loss, see *Michigan Farming Loss Carryback Refund Request* (Form 5603).

Example 1

John and June file their MI-1040. After filing, they received a corrected W-2 form which showed an increase in Michigan withholding. To amend, John and June complete a new MI-1040 with the corrected withholding amount and check the Amended Return box at the top of page 1. They also complete a Schedule AMD by checking box 6i to indicate the reason for amending and writing "Corrected W-2 received after filing original return" in the Explanation of Changes box on line 8. When filing their amended return, John and June must include the *Michigan Schedule W* with their MI-1040. They must also provide a copy of the corrected W-2 as applicable supporting documentation for the change.

Example 2

Albert files his MI-1040 with an MI-1040CR. After filing, Albert realizes the property taxes levied on his original claim were under reported. Albert only needs to amend the MI-1040CR. To amend, Albert completes a new MI-1040CR with the correct amount of property taxes levied and checks the Amended Return box at the top of page 1. Albert does not need to complete a new MI-1040 or the Schedule AMD; neither are needed to amend only a credit claim. When filing the amended credit claim, Albert includes copies of his 2019 summer and 2019 winter property tax statements as applicable supporting documentation.

TABLE 3 - FEDERAL SCHEDULES

If you file any of the following schedules or forms with your federal return you must include a copy with your Michigan income tax return:

Schedule 1	Additional Income and Adjustments to Income
Schedule 2	Additional Taxes
Schedule 3	Additional Credits and Payments
Schedule A	Itemized Deductions
Schedule B	Interest and Dividend Income (if over \$5,000)
Schedule C	Profit or Loss From Business
Schedules D and 4797	Capital and Ordinary Gains and Losses
Schedule E	Supplemental Income and Loss
Schedule F	Farm Income and Expenses
Schedule R	Credit for the Elderly or Disabled
Form 1040NR	Nonresident Alien Income Tax Return
Form 2555	Foreign Earned Income
Form 3903	Moving Expenses
Form 4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Returns
Form 6198	Computation of Deductible Loss From Activity Described in IRC Section 465(c)
Form 8829	Expenses for Business Use of Your Home
Form 461	Limitation on Business Losses

If you have income or losses attributable to other states, you must include all relevant federal schedules and supporting statements listed above. Include *Schedule K-1s* which support your federal *Schedules B, D, E* and *4797*. The type, source and location of the income or loss must be identified. For assistance conveying this information to Treasury, refer to the "Business, Rental & Royalty Activity Worksheet" and the instructions available on Treasury's Web site. If you do not include the federal schedules and supporting statements, processing of your return may be delayed or your credit/subtraction may be denied.

WORKSHEET 5 - EXEMPTION ALLOWANCE FOR SCHEDULE NR

When One Spouse Is a Full-Year Resident and the other a Part-Year or Nonresident

Computing Amount of Exemption for Part-Year or Nonresident Income

- Michigan source income from Schedule NR, line 14, column B for spouse who is NOT a full-year resident 1.
- Total Income from Schedule NR, line 14, column A for spouse who is NOT a full-year resident 2. %
- Divide line 1 by line 2 and enter percentage here 3. \$4,400
- Michigan personal exemption allowance 4.
- Number of spouse's special exemptions from MI-1040, line 9b _____ x \$2,700 5.
- Number of spouse's qualified disabled veteran exemption from MI-1040, line 9c _____ x \$400 6.
- Number of spouse's Certificates of Stillbirth from MDHHS from MI-1040, line 9d _____ x \$4,400 7.
- Add lines 4, 5, 6 and 7 7.
- Multiply line 8 by the percentage on line 3 8.

Computing Amount of Prorated Exemption Amount for Dependents

- Amount from Schedule NR, line 14 column B 9.
- Amount from Schedule NR, line 14 column A 10. %
- Divide line 10 by line 11 and enter percentage here 11.
- Multiply line 12 by exemption allowance of \$4,400 12.
- Multiply line 13 by the number of dependents claimed 13.
- Multiply line 12 by the number of dependents claimed who are qualified disabled veterans (from MI-1040, line 9c) _____ x \$400 14.
- Multiply line 11 by the number of dependents claimed with special exemptions from MI-1040, line 9b _____ x \$2,700 15.

Computing Amount of Exemption for Michigan Resident Spouse

- Resident spouse's personal exemption allowance 16.
- Number of resident spouse's special exemptions from MI-1040, line 9b _____ x \$2,700 17. \$4,400
- Number of resident spouse's qualified disabled veteran exemption from MI-1040, line 9c _____ x \$400 19.
- Number of resident spouse's Certificates of Stillbirth from MDHHS from MI-1040, line 9d _____ x \$4,400 20.
- Add lines 17, 18, 19 and 20 21.
- Add lines 9, 14, 15, 16, and 21 and carry to Schedule NR, line 19 22.

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

Michigan public school districts are listed alphabetically with code numbers to the **left** of the names. When more than one district has the same name, the county or city name in parentheses helps you choose the right district. **Residents**, choose the code for the district where you lived on December 31, 2019. Call your local assessor or treasurer if you do not know your school district name. **Nonresidents**, enter “10000” in the school district code box.

31020 Adams Twp.	73180 Bridgeport-Spaulding	82040 Dearborn Heights	41020 Godwin Heights
46020 Addison	11340 Bridgman	80050 Decatur	25050 Goodrich
46010 Adrian	47010 Brighton	76090 Deckerville	25030 Grand Blanc
58020 Airport	17140 Brimley	46070 Deerfield	70010 Grand Haven
79010 Akron-Fairgrove	46050 Britton Deerfield	08010 Delton-Kellogg	23060 Grand Ledge
24030 Alanson	12020 Bronson	17050 DeTour	41010 Grand Rapids
05010 Alba	76060 Brown City	82010 Detroit	41130 Grandville
13010 Albion	11310 Buchanan	19010 DeWitt	62050 Grant
01010 Alcona	28035 Buckley	81050 Dexter	42030 Grant Twp.
74030 Algonac	73080 Buena Vista	31100 Dollar Bay-Tamarack City	38050 Grass Lake
03030 Allegan	56020 Bullock Creek	14020 Dowagiac Union	59070 Greenville
82020 Allen Park	75020 Burr Oak	44050 Dryden	82300 Grosse Ile Twp.
70040 Allendale	02020 Burt Twp.	58050 Dundee	82055 Grosse Pointe
29010 Alma	78020 Byron	78030 Durand	39065 Gull Lake
44020 Almont	41040 Byron Center	74050 East China	52040 Gwinn
04010 Alpena	83010 Cadillac	50020 East Detroit	11670 Hagar Twp.
50040 Anchor Bay	41050 Caledonia	41090 East Grand Rapids	35020 Hale
81010 Ann Arbor	31030 Calumet	38090 East Jackson	03100 Hamilton
06010 Arenac Eastern	30010 Camden-Frontier	15060 East Jordan	82060 Hamtramck
50050 Armada	74040 Capac	33010 East Lansing	31010 Hancock
07010 Arvon Twp.	25080 Carman-Ainsworth	34340 Easton Twp.	38100 Hanover-Horton
29020 Ashley	55010 Carney-Nadeau	23050 Eaton Rapids	32060 Harbor Beach
13050 Athens	79020 Caro	11250 Eau Claire	24020 Harbor Springs
25130 Atherton	73030 Carrollton	82250 Ecorse	13070 Harper Creek
60010 Atlanta	59020 Carson City-Crystal	14030 Edwardsburg	82320 Harper Woods
06020 Au Gres-Sims	76070 Carsonville-Pt. Sanilac	05060 Elk Rapids	18060 Harrison
02010 AuTrain-Onota	32030 Caseville	32050 Elkton-Pigeon-Bay Port Laker	64040 Hart
63070 Avondale	79030 Cass City	05065 Ellsworth	80120 Hartford
32010 Bad Axe	14010 Cassopolis	31070 Elm River Twp.	47060 Hartland
43040 Baldwin	41070 Cedar Springs	49055 Engadine	33060 Haslett
80020 Bangor (Van Buren)	50010 Center Line	21010 Escanaba	08030 Hastings
80240 Bangor Twp.	05035 Central Lake	09050 Essexville-Hampton	63130 Hazel Park
09030 Bangor Twp. (Bay)	59125 Central Montcalm	67020 Evart	73210 Hemlock
07020 Baraga	75030 Centreville	66045 Ewen-Trout Creek	62060 Hesperia
21090 Bark River-Harris	15050 Charlevoix	40060 Excelsior	82070 Highland Park
19100 Bath	23030 Charlotte	68030 Fairview	60020 Hillman
13020 Battle Creek	31050 Chassell Twp.	63200 Farmington	30020 Hillsdale
09010 Bay City	16015 Cheboygan	18020 Farwell	70020 Holland
37040 Beal City	81040 Chelsea	03050 Fennville	63210 Holly
51020 Bear Lake	73110 Chesaning Union	25100 Fenton	33070 Holt
15010 Beaver Island	54025 Chippewa Hills	63020 Ferndale	61120 Holton
26010 Beaverton	50080 Chippewa Valley	50090 Fitzgerald	13080 Homer
58030 Bedford	32040 Church	82180 Flat Rock	03070 Hopkins
25240 Beecher	18010 Clare	25010 Flint	72020 Houghton Lake
34080 Belding	63090 Clarenceville	25120 Flushing	31110 Houghton-Portage Twp.
05040 Bellaire	63190 Clarkston	40020 Forest Area	47070 Howell
23010 Bellevue	63270 Clawson	41110 Forest Hills	46080 Hudson
25060 Bendle	39020 Climax-Scotts	36015 Forest Park	70190 Hudsonville
25230 Bentley	46060 Clinton	19070 Fowler	82340 Huron
11010 Benton Harbor	50070 Clintondale	47030 Fowlerville	63220 Huron Valley
10015 Benzie County Central	25150 Clio	73190 Frankenmuth	58070 Ida
63050 Berkley	12010 Coldwater	10025 Frankfort-Elberta	44060 Imlay City
34140 Berlin Twp.	56030 Coleman	50100 Fraser	82080 Inkster
11240 Berrien Springs	32260 Colfax Twp.	73200 Freeland	16050 Inland Lakes
27010 Bessemer	11330 Coloma	62040 Fremont	34010 Ionia
21065 Big Bay De Noc	75040 Colon	61080 Fruitport	34360 Ionia Twp.
62470 Big Jackson	38040 Columbia	29050 Fulton	22010 Iron Mountain
54010 Big Rapids	39030 Comstock	39050 Galesburg-Augusta	27020 Ironwood
73170 Birch Run	41080 Comstock Park	11160 Galien Twp.	52180 Ishpeming
63010 Birmingham	38080 Concord	82050 Garden City	29060 Ithaca
46040 Blissfield	75050 Constantine	69020 Gaylord	38170 Jackson
63080 Bloomfield Hills	70120 Coopersville	25070 Genesee	58080 Jefferson (Monroe)
80090 Bloomingdale	78100 Corunna	82290 Gibraltar	70175 Jenison
49020 Bois Blanc Pines	80040 Covert	21025 Gladstone	69030 Johannesburg-Lewiston
15020 Boyne City	20015 Crawford AuSable	26040 Gladwin	30030 Jonesville
15030 Boyne Falls	82230 Crestwood	45010 Glen Lake	
63180 Brandon	76080 Croswell-Lexington	03440 Glenn	
11210 Brandywine	33040 Dansville	80110 Gobles	
29040 Breckenridge	25140 Davison	41120 Godfrey-Lee	
22030 Breitung Twp.	82030 Dearborn		

39010 Kalamazoo
 51045 Kaleva Norman Dickson
 40040 Kalkaska
 25110 Kearsley
 41140 Kelloggsville
 41145 Kenowa Hills
 41150 Kent City
 41160 Kentwood
 28090 Kingsley
 79080 Kingston

 07040 L'Anse
 50140 L'Anse Creuse
 78040 Laingsburg
 57020 Lake City
 25200 Lake Fenton
 31130 Lake Linden-Hubbell
 63230 Lake Orion
 50120 Lake Shore (Macomb)
 11030 Lakeshore (Berrien)
 13090 Lakeview (Calhoun)
 50130 Lakeview (Macomb)
 59090 Lakeview (Montcalm)
 25280 Lakeville
 34090 Lakewood
 63280 Lamphere
 33020 Lansing
 44010 Lapeer
 80130 Lawrence
 80140 Lawton
 45020 Leland
 49040 Les Cheneaux
 33100 Leslie
 81070 Lincoln
 82090 Lincoln Park
 25250 Linden
 30040 Litchfield
 82095 Livonia
 41170 Lowell
 53040 Ludington

 49110 Mackinac Island
 16070 Mackinaw City
 46090 Madison (Lenawee)
 63140 Madison (Oakland)
 05070 Mancelona
 81080 Manchester
 51070 Manistee
 77010 Manistique
 83060 Manton
 23065 Maple Valley
 13095 Mar Lee
 14050 Marcellus
 67050 Marion
 76140 Marlette
 52170 Marquette
 13110 Marshall
 03060 Martin
 74100 Marysville
 33130 Mason (Ingham)
 58090 Mason (Monroe)
 53010 Mason County Central
 53020 Mason County Eastern
 80150 Mattawan
 79090 Mayville
 57030 McBain
 82045 Melvindale-North Allen Park
 74120 Memphis
 75060 Mendon
 55100 Menominee
 56050 Meridian
 73230 Merrill
 83070 Mesick
 38120 Michigan Center
 21135 Mid Peninsula
 56010 Midland
 81100 Milan
 79100 Millington
 68010 Mio-AuSable

61060 Mona Shores
 58010 Monroe
 59045 Montabella
 61180 Montague
 25260 Montrose
 49070 Moran Twp.
 46100 Morenci
 54040 Morley Stanwood
 78060 Morrice
 50160 Mt. Clemens
 25040 Mt. Morris
 37010 Mt. Pleasant
 02070 Munising
 61010 Muskegon
 61020 Muskegon Heights

 38130 Napoleon
 52090 Negaunee
 11200 New Buffalo
 50170 New Haven
 78070 New Lothrop
 62070 Newaygo
 52015 N.I.C.E. (Ishpeming)
 11300 Niles
 30050 North Adams-Jerome
 44090 North Branch
 55115 North Central
 22045 North Dickinson
 32080 North Huron
 61230 North Muskegon
 45040 Northport
 41025 Northview
 82390 Northville
 38140 Northwest
 22025 Norway-Vulcan
 75100 Nottawa
 63100 Novi

 63250 Oak Park
 61065 Oakridge
 33170 Okemos
 23080 Olivet
 71050 Onaway
 23490 Oneida Twp.
 51060 Onekama
 46110 Onsted
 66050 Ontonagon
 61190 Orchard View
 35010 Oscoda
 03020 Otsego
 19120 Ovid-Elsie
 32090 Owendale-Gagetown
 78110 Owosso
 63110 Oxford

 34040 Palo
 39130 Parchment
 80160 Paw Paw
 76180 Peck
 24040 Pellston
 13120 Pennfield
 64070 Pentwater
 78080 Perry
 24070 Petoskey
 19125 Pewamo-Westphalia
 17090 Pickford
 47080 Pinckney
 09090 Pinconning
 67055 Pine River
 30060 Pittsford
 03010 Plainwell
 82100 Plymouth-Canton
 63030 Pontiac
 32130 Port Hope
 74010 Port Huron
 39140 Portage
 34110 Portland
 71060 Posen
 23090 Pottsville
 52100 Powell Twp.

12040 Quincy

 21060 Rapid River
 61210 Ravenna
 30070 Reading
 82110 Redford Union
 67060 Reed City
 79110 Reese
 61220 Reeths-Puffer
 52110 Republic-Michigamme
 50180 Richmond
 82120 River Rouge
 11033 River Valley
 82400 Riverview
 63260 Rochester
 41210 Rockford
 71080 Rogers City
 50190 Romeo
 82130 Romulus
 72010 Roscommon
 50030 Roseville
 63040 Royal Oak
 17110 Rudyard

 73010 Saginaw City
 73040 Saginaw Twp.
 81120 Saline
 46130 Sand Creek
 76210 Sandusky
 34120 Saranac
 03080 Saugatuck
 17010 Sault Ste. Marie
 39160 Schoolcraft
 64080 Shelby
 37060 Shepherd
 32610 Sigel Twp. 3 (Adams)
 32620 Sigel Twp. 4 (Eccles)
 32630 Sigel Twp. 6 (Kipper)
 11830 Sodus Twp.
 80010 South Haven
 50200 South Lake
 63240 South Lyon
 82140 South Redford
 63060 Southfield
 82405 Southgate
 41240 Sparta
 70300 Spring Lake
 38150 Springport
 73240 St. Charles
 49010 St. Ignace
 19140 St. Johns
 11020 St. Joseph
 29100 St. Louis
 06050 Standish-Sterling
 31140 Stanton Twp.
 55120 Stephenson
 33200 Stockbridge
 75010 Sturgis
 58100 Summerfield
 02080 Superior Central
 45050 Suttons Bay
 73255 Swan Valley
 25180 Swartz Creek

 48040 Tahquamenon
 35030 Tawas
 82150 Taylor
 46140 Tecumseh
 13130 Tekonsha
 08050 Thornapple Kellogg
 75080 Three Rivers
 28010 Traverse City
 82155 Trenton
 59080 Tri County
 63150 Troy

 32170 Ubly
 13135 Union City
 79145 Unionville-Sebewaing
 50210 Utica

82430 Van Buren
 50220 Van Dyke
 69040 Vanderbilt
 38020 Vandercook Lake
 79150 Vassar
 32650 Verona Twp.
 59150 Vestaburg
 39170 Vicksburg

 27070 Wakefield-Marenisco
 30080 Waldron
 64090 Walkerville
 63290 Walled Lake
 50230 Warren
 50240 Warren Woods
 63300 Waterford
 27080 Watersmeet Twp.
 11320 Watervliet
 33215 Waverly
 03040 Wayland Union
 82160 Wayne-Westland
 33220 Webberville
 52160 Wells Twp.
 63160 West Bloomfield
 65045 West Branch-Rose City
 36025 West Iron County
 70070 West Ottawa
 38010 Western
 82240 Westwood
 25210 Westwood Heights
 62090 White Cloud
 75070 White Pigeon
 17160 Whitefish Twp.
 58110 Whiteford
 61240 Whitehall
 81140 Whitmore Lake
 35040 Whittemore-Prescott
 33230 Williamston
 81150 Willow Run
 16100 Wolverine
 82365 Woodhaven-Brownstown
 82170 Wyandotte
 41026 Wyoming

 74130 Yale
 81020 Ypsilanti

 70350 Zeeland

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Summary of Income Tax Credits, Additions, and Subtractions

Below is a summary of income tax credits, additions, and subtractions available to taxpayers. Detailed information for each is provided on the page number indicated below.

Credits

The following refundable credits may be claimed on your MI-1040. The line reference follows the credit listed below.

<u>MI-1040 - Nonrefundable Credits</u>	<u>Page</u>
Taxes paid to government units outside Michigan (18).....	10
Historic Preservation Tax Credit (19).....	11
<u>MI-1040 - Refundable Credits</u>	<u>Page</u>
Homestead Property Tax Credit (25).....	26
Farmland Preservation Tax Credit (26)	11
Earned Income Tax Credit (27).....	11
Historic Preservation Tax Credit (28).....	11

The following credit is claimed on your MI-1040CR-7 Home Heating Credit Claim form.

Home Heating Credit See MI-1040CR-7 Instruction Booklet

Additions

The following additions are claimed on your Schedule 1; total additions are carried forward to your MI-1040, line 11. The Schedule 1 line reference follows the addition listed below.

	<u>Page</u>
Gross interest, dividends, and income from obligations or securities of states and their political subdivisions other than Michigan (1).....	13
Deduction taken on your federal return for self-employment tax or other taxes on or measured by income (2).....	13
Capital gains from the Michigan column of the MI-1040D or MI-4797 (3)	13
Certain losses from a business or property located in another state (4).....	13
Net loss from the federal column of your Michigan MI-1040D or MI-4797 (5).....	13
Gross expenses from Michigan oil and gas activity and nonferrous metallic minerals extraction (6).....	13
Net operating loss deduction used to reduce AGI (7).....	13
Money withdrawn in the tax year from a Michigan Education Savings Program (MESP) account if the withdrawal was not a qualified withdrawal as provided in the MESP Act (8)	13
Refund received from a Michigan Education Trust (MET) contract (8)	13

Subtractions

The following subtractions are claimed on your Schedule 1; total subtractions are carried forward to your MI-1040, line 13. The Schedule 1 line reference follows the subtraction listed below.

	<u>Page</u>
Income from U.S. government obligations (Series EE Bonds, Treasury notes, etc.) (10)	13
Military, Michigan National Guard and taxable railroad retirement benefits (11)	13
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Financial Information for Fiscal Year 2018

This information is intended to provide an overview and broad perspective of the State's financial operations. These figures were derived from the latest *Michigan Comprehensive Annual Financial Report* for the fiscal year ended September 30, 2018.

State Revenues and Financing Sources

(Millions of Dollars)

<u>Financing Source</u>	<u>Amount</u>	<u>%</u>
Other Revenue & Taxes	\$ 26,709.3	47.6%
Income Tax	11,058.9	19.7%
Sales and Use Taxes	9,457.7	16.8%
Motor Vehicle & Fuel Taxes	2,764.5	4.9%
State Education Tax	2,339.5	4.2%
Business, Corporate and Ins. Taxes	1,336.3	2.4%
Lottery Profits	1,358.0	2.4%
Tobacco & Liquor Taxes	<u>1,127.3</u>	<u>2.0%</u>
Total	<u>\$56,151.5</u>	<u>100.0%</u>

State Expenditures and Financing Uses

(Millions of Dollars)

<u>Financing Use</u>	<u>Amount</u>	<u>%</u>
General Government	\$ 3,334.9	6.1%
Education	16,727.7	30.4%
Health and Human Services	24,071.4	43.8%
Public Safety & Corrections	2,899.8	5.3%
Conservation, Labor, Commerce &		
Environmental Reg.	1,753.3	3.2%
Transportation	3,891.1	7.1%
Tax Credits	696.1	1.3%
Intergovernmental-Revenue Sharing	1,289.1	2.3%
Interest on long-term debt	<u>287.5</u>	<u>0.5%</u>
Total	<u>\$ 54,950.8</u>	<u>100.0%</u>

Figures represented in millions of dollars may not add to totals because of rounding.

Treasury Offices

Treasury office staff do not prepare tax returns.

DETROIT

Cadillac Place, 1st Floor
3060 W. Grand Blvd.
(open M-F 9-12:30, 1-4)

DIMONDALE *

7285 Parsons Drive
(open M-F 9-12)
(*NOT a mailing address)

ESCANABA

State Office Building, 1st Floor
305 Ludington Street
(open M-W-F 8 - 12 only)

FLINT

State Office Building, 1st Floor
125 E. Union Street
(open M-F 9-12)

GRAND RAPIDS

State Office Building, 1st Floor
350 Ottawa Avenue
(open M-F 9-12)

STERLING HEIGHTS

41300 Dequindre Road, 1st Floor
(open M-F 9-12:30, 1-4)

TRAVERSE CITY

701 S. Elmwood Avenue, 1st Floor
(open 8 - 12 only)