

I. Questions for all Taxpayers

1. School District - generally same as city/township name, but not always _____
2. State Campaign Fund - does taxpayer / spouse want \$3 of their taxes to go to this fund?

Taxpayer	_____
Spouse	_____
3. Filing Status, if different than Federal status
 (Note: To file MFS for state, must use MFS for Federal) _____
4. Michigan Special Exemptions

Check if any of the following apply:	Taxpayer	Spouse	# of Dependents
- Deaf	_____	_____	_____
- Hemiplegic, paraplegic, quadriplegic	_____	_____	_____
- Totally and permanently disabled	_____	_____	_____
5. Pension Considerations - please review all pension / ira benefits for the following:
 - A. Identify any benefits from employment NOT covered by the Social Security Act
 - B. For any 1099-R with Box 7 Code 2 (early distribution - exception applies), identify if it was "part of a series of mainly equal lifetime payments"
 - C. Identify any benefits paid to a surviving spouse (usually Box 7 Code 4, but not always)
 - if deceased spouse was born before 1/1/1953, provide SSN and year of birth of deceased spouse
 - D. For other 1099-R's with Box 7 Code 4, identify relationship of deceased to taxpayer/spouse
 - E. For any benefits paid from annuity, life insurance, or endowment contracts, identify if it was "part of a series of mainly equal periodic payments made for life"
6. State tax exempt interest - identify amount exempt for Michigan _____
 if unsure, provide name of payer _____
7. Contributions to MI Education Savings Program, 529 Plan or Education Trust _____
8. Use tax - does taxpayer/spouse owe use tax on internet, mail order, or out-of-state purchases on which no sales tax was paid? (Usually no) (Y/N) _____
9. Confirm MI estimated tax payments or credit from last year are in TaxSlayer Federal section under Payments and Estimates / State Estimated Payments (Y/N) _____
11. Part-year MI residents, provide 2019 dates: From: _____ To: _____

NOTE -If Taxpayer does not qualify for Michigan Credits, STOP - submit Page 1 only

II. Homestead Credit and Home Heating Credit applicants

Complete the rest ONLY if the taxpayer may be eligible for one of the Michigan Credits.

Both credits are available for principal residence only.
 Total Household Resources (THR) includes all taxable and non-taxable income.

Homestead Credit eligibility requirements:

- THR < \$60,001
- Taxable Value < \$135,001 (for homeowners)
- Available to renters - taxpayer or spouse must be named on lease

Home Heating Credit eligibility requirements:

# of Exemptions	THR Limit:	
	Std Credit	Alt Credit
0 or 1	\$ 13,757	\$ 14,632
2	\$ 18,614	\$ 19,690
3	\$ 23,471	\$ 24,753
4	\$ 28,328	\$ 24,918 (4 or more)
5	\$ 33,214	
6	\$ 38,071	(+ \$4,857 for each exemption over 6)

12. For Homestead - Unremarried spouse of a person who was age 65 or older at time of death receives benefit for "65 or older". (Y/N) _____

13. For Homestead - Qualified Disabled Veteran with service-related disability - need to determine % disability (Y/N) _____

14. Identify all sources of non-taxable income, including:

- VA benefits, workers compensation _____
- Capital Gain on sale of residence, NOT included in Federal AGI _____
- Distributions from a Roth in excess of taxpayers contributions _____
- Child support _____
- Dependents' Social Security benefits _____
- Inheritances / life insurance from non-spouse _____
- SSI (Supplemental Security Income) _____
- Michigan DHS (Dept of Human Services) benefits (not food stamps) _____
- Assistance from family and friends - the value over \$300 in gifts of cash or goods received, or expenses paid on taxpayer's behalf _____
- Other - describe _____

15. Medical Insurance premiums _____

- medical insurance, including medicare supplement _____
- net of any ACA PTC _____
- \$130 for each vehicle owned and insured in Michigan _____

(Do not include Medicare B,C,D deducted from Social Security - already on SSA-1099 input)

Homestead Credit - Homeowners

General Rules:

- Need Summer and Winter taxes for 2019 - year assessed - whether or not taxes are paid (different than cash-basis rule used for Federal return)
- Must be Principal Residence - 100% PRE (principal residence exemption)
- May include adjoining/contiguous lots, if no other residence is built on other lot

16. Determine Taxable Value (not SEV or appraised value) _____
17. Determine Tax Amount for 2019
- Include TAXES only - calculated as millage x TV _____
- Include admin fee up to 1% _____
- Do not include non-millage special assessments _____
(interest, waste/garbage fee, lighting, lake board, etc.) _____
18. If home was purchased/sold during year, indicate dates used in 2019 as primary residence, and FULL AMOUNT of taxes / taxable value for the year. If more than 1 residence, include info for both. From: _____
To: _____

Homestead Credit - Renters

19. Determine if any of these special situations apply
- mobile home _____
 - group home, adult foster care _____
 - assisted living, nursing home _____
 - paid room and board _____
 - subsidized or service fee housing _____
20. For each location, identify:
- Address, zip of residence _____
 - Landlord's name, address, zip _____
- # of Months rented _____ Monthly rent _____

Home Heating Credit

21. County of residence _____
22. Determine if heat is included in rent, or if heat bill is not in taxpayer's / spouse's name (If "Y", eligible for standard credit only) (Y/N) _____
23. If heat is in taxpayer's/spouse's name, determine amount billed for heat 11/1/18 - 10/31/19 - amount will usually appear on heat bills for Nov - March (if not available, taxpayer may still qualify for standard credit) _____
24. Name of Heat Provider _____
25. Type of Heat (natural gas, fuel oil, electric, propane, wood or other) _____