

State of Michigan Benefits

Tax Benefits

The **Home Heating Credit** is designed to assist low-income families and seniors in paying their home heating costs. Homesteads can be a rented apartment or a mobile home on a lot in a mobile home park. Qualified disabled veterans or their spouses may be eligible for an increased credit. Applications for the Home Heating Credit are accepted from mid to late January through September 30 of each year.

The **Michigan Homestead Property Tax Credit** is available if the homestead is located in Michigan, the owner was a Michigan resident for at least six months during the tax year, and the owner pays property taxes or rents a house or apartment in the state. Taxpayers are not eligible for this tax credit if their household income is more than \$60,000 or the taxable value of their home is greater than \$135,000. Some veterans are eligible for an increased credit (see MI-1040CR-2). Homestead Property Tax Credit forms must be filed by the time state income tax forms are due each April. Tax forms MI-1040CR-2 or MI-1040CR can be found online.

www.michigan.gov/treasury
1-517-636-4486 or 1-517-373-3200

The **Disabled Veteran Property Tax Exemption** allows certain honorably discharged, disabled veterans (or their surviving unremarried spouses) to apply for an exemption for their homestead from property taxation. To qualify, a veteran must meet one of these three qualification categories:

- The disabled veteran must have been determined by the United States VA to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate
- The disabled veteran must have received a certificate from the United States VA, or its successors, certifying that he or she is receiving or has received pecuniary assistance due to disability for specially adapted housing
- The disabled veteran must have been rated by the United States VA as unemployable

A qualified veteran must annually submit an affidavit and a certificate from the VA confirming the monetary assistance for specially adapted housing. Contact your township supervisor or other assessing officer for further information and deadlines.

MICHIGAN Homestead Property Tax Credit Claim MI-1040CR			
print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7			
1 First Name	M.I.	Last Name	2 Filer's Full Social Security No. (9 digits)
Return, Spouse's First Name	M.I.	Last Name	3 Spouse's Full Social Security No. (9 digits)
Address (Number, Street, P.O. Box). If using a P.O. Box, you must complete line 45			4 School District Code (3 digits - 999)
City	State	ZIP Code	
Check the box(es) for which you or your spouse qualify (excluding dependents). If you qualify for both, see instructions.			
<input type="checkbox"/> Age 65 or older; or an unremarried spouse of a person who was 65 or older at the time of death.		<input type="checkbox"/> Deaf, blind, hemiplegic, paraplegic, totally and permanently disabled.	
5 FILING STATUS: Check one		7 2015 RESIDENCY STATUS: Check all that apply.	
Single		a. <input type="checkbox"/> Resident	
		b. <input type="checkbox"/> FILER	
		FROM: _____ 2015 _____	

Contact the Michigan Department of Treasury for further information on the Homestead Property Tax Credit.