

Home Heating Credit Claim



Forms and Instructions

FILING DEADLINE

The deadline for filing your 2003 home heating credit is **September 30, 2004**.

The filing of an extension for income taxes does not extend the due date for the home heating credit.

Important Information About the Home Heating Credit

Michigan's home heating credit is funded by federal Low-Income Home Energy Assistance Program Grants. Your credit may be larger or smaller than the credit you received last year because the amount of money Michigan receives from this grant varies every year.

Receive Your Refund in 7 Days!

E-file is fast, easy and secure!

Free e-file is available. Do you qualify?



E-file your *Michigan Home Heating Credit Claim* (MI-1040CR-7) with or without an MI-1040 form and get your heating credit faster. Beginning in January 2004, it will take considerably longer to process paper returns. Visit our Web site at www.Mlfastfile.org to find an authorized e-file provider near you, a list of resources offering this service, and information on free e-file services. See page 15.



If you are eligible to receive a check for your home heating credit claim, you may request that it be deposited directly into your account at a financial institution by filing a *Direct Deposit of Refund* (Form 3174). See page 13 of this booklet. Claimants receiving a heat draft are not eligible for direct deposit.

Visit our Web site at
www.michigan.gov/treasury

Helpful Information

Treasury is committed to fair, consistent and courteous customer service.

We are pleased to offer the following services available 24 hours a day, 7 days a week.

Note: To get return information using the “Internet” and “Telephone” options below (excluding “Tele-Help”), you must have the primary filer’s Social Security number and adjusted gross income (AGI) or household income.



Internet

www.michigan.gov/iit

Access the Department of Treasury Web site to: (1) check the date Treasury is currently processing returns, (2) check if your refund, credit claim or energy draft has been issued, and when, for the current year and three prior years,* (3) ask Treasury a question, and (4) request copies of returns filed. Visit our Web site at **www.michigan.gov/iit** to access these service options. A list of Frequently Asked Questions is also available.



Telephone

1-800-827-4000

Call the Computerized Return Information System (CRIS) to: (1) check the date Treasury is currently processing returns, (2) check if your refund, credit claim or energy draft has been issued, and when, for the current year and three prior years,* (3) check estimated payments, and (4) order copies of current and prior year tax forms.

* **Note:** You can file a home heating credit for the current tax year only.

Tele-Help: For prerecorded information about income tax and tax credit topics, select menu option “4” and enter the appropriate code number below.

Tele-Help code numbers and topics

- 112 Address change
- 151 Deceased taxpayers
- 192 Direct deposit; Routing number
- 331 Home Heating Credit
- 411 Homeowner’s Principal Residence Exemption
- 411 Homestead Exemption Affidavits
- 311 Homestead Property Tax Credit
- 351 Household income and adjusted gross income, difference between
- 341 Long-term care
- 131 Refund offsets
- 121 Requesting a copy of your return

- 151 Residency
- 321 Special situations for property tax credits
- 193 TeleFile
- 111 Where to go for help
- 141 Who must file an income tax return; how to file

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



Forms

Internet: Forms are available on our Web site at **www.michigan.gov/treasury**.

Fax: Dial 517-241-8730 from a fax phone to have current year Michigan tax forms sent to your fax machine 24 hours a day.

Phone: Call toll-free 1-800-827-4000 to have tax forms mailed to you.

Public Offices (available during regular business hours): Commonly used forms are available at Treasury offices (see back cover) and at most public libraries, Northern Michigan post offices, Michigan Secretary of State branch offices, and Family Independence Agency branch offices.

Persons who are deaf, hard of hearing or have a speech impairment may call 517-636-4999 (TTY).

When You Have Finished

Review your return for the following **common errors** that may delay your refund:

- Using a label with incorrect information
- Illegible writing
- Transposing numbers in the Social Security number
- Entering figures on wrong lines
- Computation errors
- Failing to report total household income from all sources, both taxable and nontaxable
- Failing to reduce the heating credit by 50 percent when heat is included in your rent or is in someone else’s name.

Before you mail your claim, review it carefully and make sure it is complete. **Mail your claim to:**



Michigan Department of Treasury
Lansing, MI 48956

Important Information for All Claimants

Issued under P.A. 281 of 1967. This booklet is meant only to help you prepare your credit claim. It does not take the place of the law.

This booklet contains forms and instructions on how to file and calculate your home heating credit. Please read these instructions carefully. The request for your Social Security number(s) is authorized under USC Section 42. Social Security numbers are used by the Department of Treasury to conduct matches against benefit income provided by the Social Security Administration and other sources to verify the accuracy of the home heating and property tax credit claims filed and to deter fraudulent filing(s). You cannot apply your home heating credit to your income tax liability.

If you currently receive Family Independence Program (FIP) assistance or other public assistance, you may claim a home heating credit if you owned or rented a homestead in 2003. If you owned or rented only part of the year, you must prorate your credit. See instructions for a part-year owner or renter on page 5.

If you receive FIP assistance, State Disability Assistance (SDA) or you are enrolled with the Family Independence Agency (FIA) for direct payment, by law Treasury must send your credit directly to your heat provider.

If, at the time you file this claim, your heating costs are included in your rent or your heat service is in someone else's name, your credit must be reduced by 50 percent. Your credit will be issued as a check, rather than an energy draft (see lines 4 and 36 of the MI-1040CR-7 Form).

If you file an income tax return (Form MI-1040), do **not** staple your home heating credit claim to the MI-1040. Instead, fold it and leave it loose in the envelope.

If you file a property tax credit claim (Forms MI-1040CR or MI-1040CR-2) **without** an MI-1040, you may staple your home heating credit claim to the property tax credit claim form.

General Information About Home Heating Credits

Who May Claim a Credit

This credit helps low income families pay their home heating costs. To see if you may claim a credit, answer the following questions:

- Are you a full-time student who is claimed as a dependent on another person's income tax return?
- Did you live in a licensed care facility for the entire year? (See "Licensed Care Facilities" on page 5.)

If you answered YES to either of these questions, you **cannot** claim a home heating credit. If you answered NO to **both** questions, you may claim a credit if:

- Your homestead is in Michigan,
- You own or rent the home where you live, **and**
- Your income is within the income limits listed on Tables A and B on the back of the MI-1040CR-7 form.

You can have only one **homestead** at a time and you must be the occupant as well as the owner or renter. Your homestead can be a rented apartment or a

mobile home on a lot in a mobile home park. A **vacation home or income property is not** considered your homestead.

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

Spouses who share a home are entitled to only one home heating credit based upon the number of allowable exemptions in the household or the heating costs for the home, and joint household income. If you were separated for all or part of the year and file a joint federal or Michigan income tax return with your spouse, your credit claim is based upon either the heating costs of only one home or the number of exemptions in each household. The household income

must be the combined income of both spouses for the entire year. Spouses that maintain separate homes for the entire year and do not file joint federal or Michigan income tax returns may each claim a credit based upon their separate heating costs or exemptions and household income. If you were separated or divorced during 2003 and do not file joint income tax returns, your credit must be based on your share of the heating cost or exemptions before separation, plus your exemptions and individual heating costs after separation. Attach a schedule showing your computation.

Note: You cannot file a home heating credit claim for any other tax year.

When to File

File your home heating credit claim as soon as you know your household income for 2003. File before April 15, 2004 to receive priority in processing.

The final date for filing a 2003 home heating credit is September 30, 2004. (Your claim must be postmarked by September 30, 2004). The filing of an extension for income taxes does not extend the due date for the home heating credit.

Exemptions. You may claim one exemption for each of the following:

- Yourself, unless you are eligible to be claimed as a dependent on someone else's return.
- Your spouse.
- Your children who live with you, even if their support comes from FIP assistance or someone else. If you do not have custody of your children, you cannot claim them on your MI-1040CR-7, even if you can claim them on your MI-1040.
- Any other dependent who lives with you **and for whom you provided more than half their support.**

You can claim additional exemptions for each special condition that applies to you, your spouse, or your dependents. If one spouse qualifies, claim 1; if both qualify, claim 2. Special exemptions are for age (65 or older), deaf, blind and some disabilities. If either you or your spouse receives unemployment compensation greater than 50 percent of your combined federal AGI, you may claim **one** additional exemption. See instructions for line 11 on page 6.

Deceased Claimants

The alternative heating credit may not be claimed by a personal representative. If your spouse died in 2003,

use the same number of exemptions you would have used had your spouse lived all year.

The surviving spouse may file a joint return for 2003. Write your name and the deceased's name and both Social Security numbers on the MI-1040CR-7. Write "deceased" or "DECD" after the deceased's name. You must report the deceased's income. Sign the return. In the deceased's signature block, write "Filing as surviving spouse." Enter the deceased's date of death in the "Deceased Taxpayers" box directly above the signature block on the bottom of page 2.

A personal representative who files a claim for a deceased person must use the standard allowance and prorate for the number of days from January 1 until the date of death. Follow the directions on page 5 for prorating the credit for a part-year owner or renter. Enter the deceased's name on line 1 of the return and your name as follows:

John Brown, Est. of
Jane Brown, Rep.

Use the deceased's Social Security number and your address. Enter the date of death in the "Deceased Taxpayers" box directly above the signature block.

Household Income

Household income is the total income (taxable and nontaxable) of both spouses or a single person maintaining a household. It is your AGI, plus all income exempt or excluded from AGI.

Household income does NOT include:

- Payment received under the foster grandparent or the senior companion program.
- Energy assistance grants.
- Government payments to a third party, like a doctor. However, if payment is made from money withheld from your benefit, the payment **is** part of household income. For example, the FIA may pay your rent directly to the landowner.
- Money received from a government unit to repair or improve your homestead.
- Surplus food or food stamps.
- State and local income tax refunds and your homestead property tax credits.
- Chore service payments. These payments are income to the provider but not the person receiving the service.
- The first \$300 of income from gambling, bingo, lottery or prizes.

- Loan proceeds.
- Inheritance **from a spouse**.
- Life insurance **from a spouse**.
- The first \$300 in cash or expenses paid on your behalf by a family member or friend.
- Amounts deducted from Social Security or railroad retirement benefits for Medicare premiums.
- Life, health and accident insurance premiums paid by your employer. But, if you pay medical insurance or Health Maintenance Organization (HMO) premiums for you or your family, you may deduct the cost from household income.

Special Provisions for Farmers

If you received a farmland preservation tax credit in 2003, you must include it in household income. You may subtract the business portion of your homestead property tax credit if you included it in taxable farm income.

Licensed Care Facilities

Licensed care facilities include adult foster care homes, licensed homes for the aged, nursing homes and substance abuse treatment centers. If you lived in a licensed care facility only part of the year, you could qualify for a partial credit for the period you lived outside the facility. (See prorating instructions for a part-year owner or renter on this page.)

If your spouse lives in a licensed care facility and you live in the family homestead, you may still qualify for a credit. File a joint credit claim.

Subsidized senior citizen apartments are **not** licensed care facilities. If you live in a subsidized senior citizen apartment, you may apply for a credit.

Standard Credit

The standard credit computation uses standard allowances established by law. Use Table A on the back of the MI-1040CR-7 Form to find the standard allowance for the number of exemptions you claimed.

Shared Housing Standard Allowance

If you share a home but are not the owner or you do not have a contract to pay rent, you cannot claim a credit.

When two or more single people share a home, each may claim a credit if each has contracted to pay rent or owns a share of the home. Each should file a home heating credit based on his or her household income

and his or her share of the standard allowance. First, determine the standard allowance from Table A on the back of the form by adding the personal exemptions of all the claimants sharing a home. Divide this standard allowance by the number of claimants in the home.

Example: Three men share an apartment. Each has a signed lease and pays 1/3 of the rent. The standard allowance for three exemptions is \$589. Each person must use a standard allowance of \$196 ($\$589 \div 3 = \196) to compute his credit.

If you are eligible for a special exemption, compute your standard allowance following this example:

Example: Emma and Ruth share a home. Emma is age 59 and Ruth is age 65. They file separate MI-1040CR-7 claims. They must first divide \$468 (the standard allowance for two exemptions) by 2. Emma's allowance is \$234. Because Ruth qualifies for a special exemption for age, she may add the difference between the standard allowance for three (\$589) and the standard allowance for two (\$468) to \$234.

$$\$589 - \$468 = \$121 + \$234 = \$355$$

\$355 is the standard allowance for Ruth.

Part-year Owner's or Renter's Standard Allowance

You must prorate your standard allowance for the number of days you owned or rented and occupied your Michigan homestead. For example, you moved to Michigan on September 1. It is 122 days from September 1 to December 31. Divide 122 by 365 days and multiply the result by your standard allowance. Enter the prorated standard allowance on line 33 of your claim.

Alternate Credit

The alternate credit uses heating costs to compute a home heating credit. Add the amounts you were billed for heat from November 1, 2002 through October 31, 2003. See instructions for line 9 on page 6. If you buy bulk fuel (oil, coal, wood or bottled gas), add your receipts to get your total heating cost. Treasury may request receipts to verify your heating costs. **If your claim is for less than 12 months or your heating cost is currently included in your rent, you cannot claim an alternate credit.** You may claim heating costs on your Michigan homestead only. You may NOT claim heating costs on a vacation home or home outside of Michigan.

Credit Payments

If you are responsible for paying your heating bills, state law requires Treasury to issue your credit in the form of a State of Michigan Energy Draft. You can only use the draft to pay heat bills. Give the draft to your enrolled heat provider who will apply it to current or future heating bills for your home. If the amount of your draft is more than you owe, you may request a refund of the difference by checking the box in the lower right corner of the draft. Your heat provider has 14 days to pay your refund, without interest.

If you receive a draft and your heat provider is not enrolled in Michigan's energy assistance program, or if you use bulk fuel and have already bought your energy supply for the year, return the draft with a note of explanation to Treasury. Treasury will review your explanation and, if appropriate, reissue your credit in the form of a check.

If you receive FIP assistance or other FIA benefits or you are enrolled with FIA for direct payment, the law requires that your credit be sent to your heat provider, who will then apply it to your account.

If you are notified of denial, you have the right to a hearing.

Line-By-Line Instructions

Lines not listed are explained on the form.

Lines 2 & 3: Write your Social Security number(s) here even if using your label.

Line 4: If you rent and your heat is included in your rent, or your heat service is in someone else's name, you must check "yes" on line 4 and complete line 36 of the form to receive a check. Failure to do so will result in your credit being issued as a draft. You will then have to return the draft with a note of explanation to Treasury. It may take 90 days or more to issue a check to replace the draft.

Line 6: If you lived in one of the care facilities listed in box 6 for all of 2003, you are not eligible for a home heating credit and should not file this form. If you are married and your spouse lived in a licensed care facility while you lived in your homestead, **do not check a box**. Also, do not check the "Licensed Home for the Aged" box if you live in subsidized senior citizen housing. See "Licensed Care Facilities" on page 5.

Line 9: If you checked "yes" on line 4, skip this line. Others, enter the heating costs you were billed from November 1, 2002 to October 31, 2003 on your Michigan homestead. Many fuel companies include the total heating cost for those 12 months on the October bill. If you cannot find your bills or the information is not on your October bill, call your heating company and ask.

Line 11: Exemptions. Enter the number that applies to **you, your spouse and your dependents** as of December 31, 2003.

- Personal Exemption. Enter 1 if you are a single filer; 2 if you are married and filing together.
- Age 65 or older. You are considered age 65 the day before your 65th birthday.
- Deaf, disabled or blind. You qualify for the deaf exemption if the primary way you receive messages is through a sense other than hearing (for example, lip reading or sign language).

You qualify for the disabled or blind exemption if you are hemiplegic, paraplegic, quadriplegic or totally and permanently disabled. 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 65 or older, you may not claim an exemption as totally and permanently disabled. Only one exemption may be claimed per person.

- Unemployment compensation. Enter 1 if 50 percent or more of your combined federal AGI is from unemployment compensation. Your AGI is from your U.S. 1040, 1040A, or 1040EZ.
- On line 11H include children over age 18 who live with you.

Household Income

You must complete lines 13-30 on this form (MI-1040CR-7) even if you filed a homestead property tax credit claim (MI-1040CR or MI-1040CR-2). Include income earned by both spouses if you are filing a joint claim. See "Household Income" on page 4.

Line 12: If you claimed exemptions for children or dependent adults other than your spouse on lines 11E through 11H, enter the following information for each person claimed: name, relationship to you, Social Security number and age in years. For children 12 months and under, enter one year. Attach an additional sheet if more space is needed.

Line 13: Enter all compensation received as an employee. Include strike pay, supplemental unemployment benefits (SUB pay), deferred compensation, sick pay or long-term disability benefits, including income protection insurance.

Line 15: Enter the total of the amounts from the following federal forms: *Schedule C* (business income or loss), *4797* (other gain or loss), and *Schedule E* (rents, royalties, partnerships, S corporations, estates and trusts). Include amounts from sources outside Michigan. Attach these schedules to your claim.

Line 16: Enter annuity, pension and IRA benefits and the name of the payer. This should be the taxable amount shown on your U.S. *1099-R*. If no taxable amount is shown on your U.S. *1099-R*, use the amount required to be included in AGI. Enter zero if all of your distribution is from your contributions made with income previously included in 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. *4972*.

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 that all contributions to the Roth IRA are withdrawn first.

Line 17: Enter the amount from U.S. *Schedule F* (farm income or loss). Attach *Schedule F*.

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

Line 19: Enter alimony and other taxable income received. Describe other taxable income. Taxable income includes: the amount over \$300 of awards,

prizes, lottery, bingo and other gambling winnings and farmland preservation tax credits, if not included in net farm income on line 17.

Line 20: Enter your 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. Do **not** include the amount deducted for Medicare.

Line 21: Enter child support received and all payments received as a foster parent. **Note:** If you received a *2003 Child Support Annual Statement* showing child support payments paid to the Friend of the Court, enter the child support portion here and attach a copy of the statement. Also see line 25 instructions.

Line 23: Enter other nontaxable income. This includes: compensation for damages to character or for personal injury or sickness; an inheritance (except an inheritance from your spouse); proceeds of a life insurance policy paid on the death of the insured (except benefits from a policy on your spouse); death benefits paid by or on behalf of an employer; the value over \$300 in gifts of cash, merchandise or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) from parents, relatives or friends; minister's housing allowance; amounts paid directly to you as a scholarship, stipend, grant or GI bill benefits; and reimbursements from child and/or medical care spending accounts. Also include such payments made on your behalf except government payments made directly to an educational institution or subsidized housing project.

Line 24: Enter workers' compensation benefits received, service-connected disability compensation benefits and pension benefits received from the Veterans Administration. Veterans receiving retirement benefits should enter their benefits on line 16.

Line 25: Enter the total payments made to your household by FIA and all other public assistance payments. Your *2003 Child Support Annual Statement(s)* mailed by FIA in January 2004 will show your total FIA payments. Your statement(s) may include the following: FIP assistance, State Disability Assistance, Refugee Assistance, Repatriate Assistance and vendor payments for shelter, heat and

utilities. **Note:** If you received a 2003 *Child Support Annual Statement*, subtract the amount of child support payments entered on line 21 from the total FIA payments and enter the difference here.

Line 27: Enter adjustments from your U.S. 1040, line 33, or U.S. 1040A, line 20. Describe adjustments to income. These adjustments reduce household income:

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

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

Line 28: Enter medical insurance or HMO premiums you paid for yourself and your family (NOT MEDICARE). Include medical insurance premiums paid through payroll deduction. Include the portion of auto insurance paid for medical coverage. Do not include any insurance premiums deducted on line 27 or amounts paid for income protection insurance or long-term care insurance.

Line 30: Household Income is used to compute your credit(s).

Line 32: Multiply the amount on line 31 by 80 percent (.80) (the percentage of federal home heating assistance funds available for this year), and enter here. This is the amount of your 2003 home heating credit.

Your Credit

There are two ways to compute a home heating credit: the standard credit and the alternate credit. If you are eligible to claim either credit, figure your credit both ways and claim the larger amount.

Lines 33-35: Standard credit. See Table A on the back of Form MI-1040CR-7. Find the number of exemptions you are allowed and look across to the income ceiling amount. If your household income is less than this amount, you can claim this credit.

Example: You and your spouse have three dependent children, so you are allowed five exemptions. Your household income is \$15,000. This is less than the \$23,714 income ceiling for five exemptions. Complete the form using the standard credit method.

Part-year owners or renters, see page 5 to prorate your standard allowance.

Line 36: If your heat is included in your rent or your heat service is in someone else's name at the time you file this claim, you must reduce your computed standard credit by 50 percent (.50). Multiply line 35 by .50. Enter this amount on lines 36, 41 and 31.

Lines 37-40: Alternate credit. If your claim is for less than 12 months or your heat cost is included with your rent, do not use this method. If your household income is less than the maximum income for your number of Michigan exemptions, you may claim this credit. See Table B on the back of Form MI-1040CR-7.

Example: You are single, have one dependent child and your 70-year old father is also your dependent. You are allowed four exemptions. Your annual heat costs were \$1,100, and your household income is \$5,500. This is less than the \$15,340 maximum income for 4 exemptions.

Line 41: If you completed line 36, you **must** enter that amount here. Otherwise, enter the larger amount from line 35 or line 40. Then enter this amount on line 31 on page 1 of your MI-1040CR-7.

Line 42: Indicate your filing status for tax year 2003. If you were a part-year resident during tax year 2003, you must fill in the dates of residency within the date fields on line 42 for you and/or your spouse. You must then prorate your credit following the instructions found on page 5 under Part-year Owner's or Renter's Standard Allowance. If you are a non-resident, you are not eligible. Do not file this form.

53 Million Taxpayers e-filed Last Year.

What do they know
that you don't?



E-filing your Michigan tax return is the fastest, easiest, most convenient way to your refund. One-third of Michigan taxpayers chose e-file last year.

• **Free for qualified taxpayers!**

You may be able to file for free.

To find out more visit our Web site at www.Mlfastfile.org.

• **Easy!** Instructions guide you through your return quickly and easily, even if you are not familiar with computers.

• **Accurate!** Instant calculations make sure your return contains no math errors.

• **Convenient!** E-file through your tax preparer or e-file 24/7 from your home or office.

• **Secure!** Your confidential information is encrypted and sent over secure phone lines.

• **Save time!** No more hunting for the forms you need.

• **Save state tax dollars!**

Processing e-filed returns costs less.

• **Find money!** E-file may show you refunds or credits you didn't know you were entitled to.

• **File now, pay later!** Even if you owe tax, you can e-file now and mail your payment by April 15th.

• **Relax!** With e-file you'll get confirmation that your return was received.

• **Fast!** Get your Michigan refund in about 7 business days. This year paper returns will take considerably longer to process.

To see if you qualify for free e-file, to learn how to e-file your own return, or to find a tax preparer in your area who offers e-file, visit www.Mlfastfile.org.



Point. Click. File.

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

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Treasury Offices

Commonly used forms are available at Treasury offices listed below. Treasury office staff do not prepare tax returns.

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

DIMONDALE *
7285 Parsons Drive
(*NOT a mailing address)

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

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

GRAND RAPIDS, 49503
State Office Building, 3rd Fl.
350 Ottawa Ave., NW

STERLING HEIGHTS, 48314
41300 Dequindre Rd., Suite 200

TRAVERSE CITY, 49684
701S. Elmwood Ave., Suite 1
(open 8 - 12 only)

Help With Child Care Costs

If your family income is at or below levels established by the Michigan Family Independence Agency (FIA), you may be eligible for help with child care costs. For example, a family of three with an income of less than \$23,880 qualifies for partial payment of child care costs. Contact any FIA office or your local Community Coordinated Child Care (4C) agency at 1-866-424-4532 for additional information and an application. If you need help finding child care, your local 4C agency can help.

Winter Protection Plan

If you are eligible for a credit and you are a customer of an energy utility regulated by the Michigan Public Service Commission (MPSC) or an alternative energy supplier, you can participate in the Winter Protection Plan. Contact your utility company, alternative energy supplier, or the MPSC at 1-800-292-9555 for details.