

2025 MICHIGAN Home Heating Credit Claim MI-1040CR-7

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

Amended Return **File (postmark) your claim by September 30, 2026.** Type or print in blue or black ink.

1. Filer's First Name	M.I.	Last Name		2. Filer's Full Social Security No. (Example: 123-45-6789) — — — — — —
If a Joint Return, Spouse's First Name	M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) — — — — — —
Home Address (Number, Street, or P.O. Box)				
City or Town	State	ZIP/Postal Code	Country Code	4. County Code (see instructions)
5. Homeowner/Renter Status <input type="checkbox"/> Homeowner <input type="checkbox"/> Renter with utilities in rental cost <input type="checkbox"/> Renter with utilities billed separately <input type="checkbox"/> Other: _____				6. Heat Provider Name Code (see instructions)
				7. Heat Type Code (see instructions)

8. 2025 FILING STATUS:

Check one.

- a. Single
- b. Married filing jointly
- c. Married filing separately
(Include Form 5049)

9. 2025 RESIDENCY STATUS:

Check all that apply.

- a. Resident
- b. Nonresident
- c. Part-Year Resident*

FROM:

FILER	SPOUSE
— — 2025	— — 2025
— — 2025	— — 2025

TO:

*If you checked box "c," enter dates of Michigan residency in 2025. Enter dates as MM-DD-YYYY.

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

11. Check the box if you want to be referred to other government assistance programs for which you may qualify.

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

13. Amount you were billed for heat between 11/01/2024 and 10/31/2025. 00

14. If you lived in one of these **CARE** facilities (not a senior apartment complex) for all of 2025, check the box and STOP here, see instructions.

- a. Nursing Home b. Adult Foster Care Home
- c. Licensed Home for the Aged d. Substance Abuse Center

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

Personal Exemption (You and your spouse only) a.
Deaf, Disabled or Blind b.
Qualified Disabled Veteran c.
Number of children living with you:
• Ages 2 and under d.
• Ages 3-5 e.
• Ages 6-18 f.
Dependent adults, other than your spouse, who live with you g.
Add lines 15a through 15g h.

16. You MUST enter the required information below and check all relevant boxes for filer, spouse, and all other household members (as applicable). Refer to the table below to find the available codes. Treasury is required to collect this information in accordance with the federal Low Income Home Energy Assistance Program (LIHEAP).

Ethnicity Codes	Race Codes	Gender Codes
H (Hispanic, Latino, or Spanish Origins)	A (American Indian or Alaska Native)	W (White)
N (Non-Hispanic, Latino or Spanish Origins)	S (Asian)	R (Multi-Race: two or more of the listed options)
U (Unknown)	B (Black or African American)	O (Other)
	P (Native Hawaiian or Other Pacific Islander)	U (Unknown)

Filer

Age	Filer Ethnicity Code	Filer Race Code	Filer Gender Code	<input type="checkbox"/> U.S. citizen or qualified alien
-----	----------------------	-----------------	-------------------	--

--	--

Spouse, if applicable

Age	Spouse Ethnicity Code	Spouse Race Code	Spouse Gender Code	<input type="checkbox"/> U.S. citizen or qualified alien
-----	-----------------------	------------------	--------------------	--

Household Member

Name		Social Security Number	Age	<input type="checkbox"/> Dependent	<input type="checkbox"/> U.S. citizen or qualified alien
Household Member Ethnicity Code	Household Member Race Code	Household Member Gender Code			

Household Member

Name		Social Security Number	Age	<input type="checkbox"/> Dependent	<input type="checkbox"/> U.S. citizen or qualified alien
Household Member Ethnicity Code	Household Member Race Code	Household Member Gender Code			

Household Member

Name		Social Security Number	Age	<input type="checkbox"/> Dependent	<input type="checkbox"/> U.S. citizen or qualified alien
Household Member Ethnicity Code	Household Member Race Code	Household Member Gender Code			

Household Member

Name		Social Security Number	Age	<input type="checkbox"/> Dependent	<input type="checkbox"/> U.S. citizen or qualified alien
Household Member Ethnicity Code	Household Member Race Code	Household Member Gender Code			

Household Member

Name		Social Security Number	Age	<input type="checkbox"/> Dependent	<input type="checkbox"/> U.S. citizen or qualified alien
Household Member Ethnicity Code	Household Member Race Code	Household Member Gender Code			

If you have more than five (5) household members, complete Home Heating Credit Claim MI-1040CR-7 Supplemental (Form 4976).

TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses. If married filing separately, you must include Form 5049 available on Treasury's website.

17. Wages, salaries, tips, sick, strike and SUB pay, etc.....	17. 00	24. Social Security, SSI, and/or railroad retirement benefits....	24. 00
18. All interest and dividend income (including nontaxable interest).....	18. 00	25. Child support and foster parent payments.....	25. 00
19. Net business income (including net farm income). If negative, enter "0" ..	19. 00	26. Unemployment compensation	26. 00
20. Net royalty or rent income. If negative, enter "0" ..	20. 00	27. Gifts received or expenses paid on your behalf.....	27. 00
21. Retirement, pension, annuity, and IRA benefits.....	21. 00	28. Other nontaxable income. Describe: _____	28. 00
22. Capital gains less capital losses (see instructions)	22. 00	29. Workers'/veterans' disability compensation/pension benefits...	29. 00
23. Alimony and other taxable income. Describe: _____	23. 00	30. FIP and other MDHHS benefits (Do not include food assistance)	30. 00
31. Add lines 17 through 30.....		SUBTOTAL	31. 00
32. Other adjustments. Describe: _____	32. 00		
33. Medical insurance or HMO premiums paid	33. 00		
34. Add lines 32 and 33.....		34. 00	
35. Subtract line 34 from line 31.....		TOTAL HOUSEHOLD RESOURCES.	35. 00

—	—
---	---

Standard and Alternate Home Heating Credit Computations

36. STANDARD CREDIT. Standard allowance from Table A (see instr.)	36. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr><tr><td> </td><td>00</td></tr></table>		00		00
	00				
	00				
37. Multiply line 35 by 3.5% (0.035) (if negative, enter "0").....	37. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr><tr><td> </td><td>00</td></tr></table>		00		00
	00				
	00				
38. Subtract line 37 from line 36 for standard credit amount. If line 37 is greater than line 36, enter "0"	38. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr><tr><td> </td><td>00</td></tr></table>		00		00
	00				
	00				
39. If you checked the box on line 10, multiply the amount on line 38 by 50% (0.50). Enter here and on line 44. (If approved, the final amount as shown on line 45 is issued as a check.).....	39. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr><tr><td> </td><td>00</td></tr></table>		00		00
	00				
	00				
40. ALTERNATE CREDIT. Total heating costs from line 13 or \$3,765 (whichever is less)	40. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr><tr><td> </td><td>00</td></tr></table>		00		00
	00				
	00				
41. Multiply line 35 by 11% (0.11) (if negative, enter "0")	41. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr><tr><td> </td><td>00</td></tr></table>		00		00
	00				
	00				
42. Subtract line 41 from line 40. If line 41 is greater than line 40, enter "0"	42. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr><tr><td> </td><td>00</td></tr></table>		00		00
	00				
	00				
43. Multiply line 42 by 70% (0.70) for alternate credit amount	43. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr><tr><td> </td><td>00</td></tr></table>		00		00
	00				
	00				
44. If you completed line 39 enter that amount here. Otherwise enter the larger of lines 38 or 43 here..	44. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr><tr><td> </td><td>00</td></tr></table>		00		00
	00				
	00				
45. HOME HEATING CREDIT. Multiply line 44 by 60% (0.60)	45. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr><tr><td> </td><td>00</td></tr></table>		00		00
	00				
	00				

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

DIRECT DEPOSIT

ONLY fill out this section if your heat is included in rent (you have completed line 10 and line 39). See instructions and complete 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, 2024, enter dates below as MM-DD-YYYY. **ENTER DATE OF DEATH ONLY.**

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)

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.

Preparer's Signature

Filer's Signature	Date	Preparer's Signature
-------------------	------	----------------------

Spouse's Signature	Date	Preparer's Business Name, Address and Telephone Number
--------------------	------	--

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

Mail your claim to: **Michigan Department of Treasury**
Lansing, MI 48956