

2025 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.																		
City or Town			State	ZIP/Postal Code	Country Code	4. School District Code (5 digits)												
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. 2025 FILING STATUS: Check one.		7. 2025 RESIDENCY STATUS: Check all that apply.		*If you checked box "c," enter dates of Michigan residency in 2025. Enter dates as MM-DD-YYYY.														
a. <input type="checkbox"/> Single		a. <input type="checkbox"/> Resident		<table border="1" style="width:100%"><thead><tr><th colspan="2">FILER</th><th colspan="2">SPOUSE</th></tr></thead><tbody><tr><td>FROM:</td><td>— — 2025</td><td>— — 2025</td><td>— — 2025</td></tr><tr><td>TO:</td><td>— — 2025</td><td>— — 2025</td><td>— — 2025</td></tr></tbody></table>			FILER		SPOUSE		FROM:	— — 2025	— — 2025	— — 2025	TO:	— — 2025	— — 2025	— — 2025
FILER		SPOUSE																
FROM:	— — 2025	— — 2025	— — 2025															
TO:	— — 2025	— — 2025	— — 2025															
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 2025 **taxable value** of your homestead (see instructions). **If you did not check box 8 above and your taxable value is greater than \$165,400, STOP; you are not eligible.****Farmers:** enter the **taxable value** of your homestead, including eligible unoccupied farmland

10. Property taxes levied on your home for 2025 (see instructions) or amount from line 51, 56 and/or 57

11. **Renters:** Enter rent you paid for 2025 from line 53 and/or 55

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

13. **Total.** Add lines 10 and 12**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	21. Social Security, SSI, and/or railroad retirement benefits...	21.		00
15. All interest and dividend income (including nontaxable interest).....	15.		00	22. Child support and foster parent payments.....	22.		00
16. Net business income (including net farm income). If negative, enter "0"	16.		00	23. Unemployment compensation.	23.		00
17. Net royalty or rent income. If negative, enter "0".	17.		00	24. Gifts received or expenses paid on your behalf.	24.		00
18. Retirement, pension, annuity, and IRA benefits.	18.		00	25. Other nontaxable income Describe:	25.		00
19. Capital gains less capital losses (see instructions).	19.		00	26. Workers'/veterans' disability compensation/pension benefits	26.		00
20. Alimony and other taxable income Describe:	20.		00	27. FIP and other MDHHS benefits (Do not include food assistance)	27.		00

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

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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 \$71,500, 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 \$1,900).....	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 \$1,900)			00	
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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 \$1,900).....	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 4 (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 26.....	44.		00	

NOTE: Seniors who pay rent (including rent paid to adult care facilities): Complete Worksheet 5 in the MI-1040 book and enter amount from worksheet on line 44 (maximum \$1,900).

Filer's Full Social Security Number

PART 3: HOMEOWNERS WHO MOVED IN 2025. Report on lines 45 and 46 the addresses of the Michigan homesteads for which you are claiming a credit. **Homesteads with a taxable value greater than \$165,400 are not eligible for this credit.**

45. Address where you lived on December 31, 2025, if different than reported on line 1 (Number, Street, City, State, ZIP Code).	Taxable Value	00
46. Address of homestead sold (moved from) during 2025 (Number, Street, City, State, ZIP Code).	Taxable Value	00

Homeowners who moved during 2025, 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 2025	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. If you received subsidized rental assistance, only enter the amount **you** paid.

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 2025, 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 2025 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 2025, 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, 2024, enter dates below as MM-DD-YYYY. **ENTER DATE OF DEATH ONLY.**

Filer	— —	Spouse	— —
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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.

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 Signature
Preparer's Business Name, Address and Telephone Number

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**

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