

Line 43: The computed credit is reduced by 10 percent for every \$1,000 (or part of \$1,000) that your total household resources exceed \$54,000. Enter the percentage from MI-1040CR Table B that applies to your total household resources from line 33.

NOTE: If you are filing a part-year credit and the annualized income is more than \$54,000, use annualized total household resources to determine the percentage allowable in MI-1040CR Table B.

Alternate Property Tax Credit for Renters Age 65 or Older

If you are a senior renter age 65 or older you may qualify for the Alternate Property Tax Credit. Complete MI-1040CR Worksheet 5 to determine if you qualify. Visit www.michigan.gov/iit for help calculating the Alternate Property Tax Credit for Renters Age 65 or Older.

MI-1040CR Worksheet 5, Line B: Enter rent paid from line 53 and/or line 55. If you moved from one rental homestead to another during the last two years (also see “If You Moved in 2022” on page 29), enter smaller of:

- The final month’s rent on your previous rented homestead multiplied by 12 , **or**
- The actual rent paid from line 53 and/or line 55.

PART 4: Renters

See “Rent Eligible for Credit” on page 28.

Line 52: If you rented a Michigan homestead subject to local property taxes, enter the street number and name, city, landlord’s name and address, number of months rented, rent paid per month, and total rent paid. Do this for each Michigan homestead rented during 2022 and for each time rental amounts changed. If you need more space, include an additional sheet. Do **not** include more than 12 months’ rent. If you married during 2022, see page 30.

Do **not** include amounts paid directly to the landowner on your behalf by a government agency, unless payment is made with money withheld from your benefit. If you pay lot rent on your mobile home, subtract the \$3 per month property tax from the monthly rent amount. Claim the remaining balance of rent on lines 52, 53 and on line 11. If you lived in a special housing facility (other than cooperative housing) and received an itemized statement from your landlord that separates rent from other services (such as food), report rent on this line.

PART 5: Alternate Housing Facilities

If you are completing lines 54 through 57, you must also complete line 58.

Line 54: If your housing costs are subsidized, check box 54a and enter the total amount of rent **you** paid on line 55 and on line 11. Do not include amounts paid on your behalf by a government agency. Complete lines 12 through 44 to calculate your credit.

If you lived in Service Fee Housing (even if it was subsidized housing), check box 54b and enter the amount of rent **you** paid on line 55. Do not include amounts paid on your behalf by a government agency. Enter 10 percent of the rent on lines 56 and 10 (as property taxes), and complete lines 13 through 44 to calculate your credit.

Line 57: If you lived in one of the special housing facilities identified and rent is not itemized, check the appropriate box and calculate your prorated share of property taxes. If you lived in a special housing facility (other than cooperative housing) and received an itemized statement from your landlord that separates rent from other services, **do not** complete line 57 since rent is reported on line 52. See “Rent Eligible for Credit” and “Residents of Adult Care Homes including Assisted Living Facilities” on pages 28 and 30, respectively.

MI-1040CR WORKSHEET 4: FIP/MDHHS BENEFITS

- A. Enter amount from line 27 (FIP and other MDHHS benefits) _____
- B. Enter amount from line 33 (Total Household Resources) _____
- C. Subtract line A from line B (if amount is a negative value, enter “0”) _____
- D. Divide line C by line B and enter percentage here _____
- E. If you checked only box 5a, enter the amount from line 38. If you checked box 5b, enter the amount from line 39. All others, enter the amount from line 41 here (maximum \$1,600) _____
- F. Multiply line E by line D. If you are age 65 or older and you rent your home, enter amount here and on line A of Worksheet 5. **Otherwise, enter here and on your MI-1040CR, line 42** _____

MI-1040CR WORKSHEET 5: ALTERNATE PROPERTY TAX CREDIT FOR RENTERS AGE 65 AND OLDER

- A. Enter the amount from line 42 or, if line 33 exceeds \$54,000, line 42 multiplied by line 43. If you received FIP/MDHHS, enter the amount from Worksheet 4, line F _____
- B. Enter rent paid from line 53 and/or line 55 _____
- C. Multiply amount on line 33 by 40% (0.40) and enter here _____
- D. Subtract line C from line B. If line C is more than line B, enter “0” _____
- E. Enter the larger of line A or line D here and carry amount to your MI-1040CR, line 44 (maximum \$1,600) _____