

Volunteer Completion – Michigan Return and Accounting Aid Society Information

AAS Part I. Michigan Special Exemptions

- Yes** **No** 1. Is the taxpayer, spouse, and/or any dependent deaf, blind, hemiplegic, paraplegic, or quadriplegic or totally and permanently disabled (under 66)
- Yes** **No** 2. Is the taxpayer, spouse, and/or any dependent a qualified disabled veteran? (With a service-connected disability, see the MI-1040 instructions.)

AAS Part II. State Campaign Fund (Note: Answering Yes will not increase the tax or reduce the refund of the taxpayer.)

- Yes** **No** 1. Does the taxpayer want \$3 of their taxes to go to this fund?
- Yes** **No** **N/A** 2. If filing jointly, does the spouse want \$3 of their taxes to go to this fund?

AAS Part III. Michigan Homestead Property Tax Credit Claim – During the tax year, did the taxpayer:

- Yes** **No** 1. Live at the same address all year?
- Yes** **No** 2. Own the home and live in the home during the tax year? If yes, answer the following questions: **(Complete TaxSlayer “Part 1: Homeowner”)**
- 2a. Was taxpayer granted a poverty hardship exemption for the tax year? **Yes** **No** (If Yes, no credit allowed; go to Part IV.)
- 2b. What was the PRE (Principal Residence Exemption)? _____% School District _____
- 2c. What was the Taxable Value of the home? \$ _____ Summer _____
- 2d. What were the annual property taxes billed/levied? \$ _____ Winter _____
- (The amount of property taxes billed should be taken from the property tax bills and not from Form 1098, Mortgage Interest Statement, issued by the mortgage company.)*
Do not include any interest, penalty, or special assessments, such as a Solid Waste Fee or a delinquent water bill.
- Yes** **No** 3. Rent the home/apartment/mobile home they lived in during the tax year?
- If Yes, answer the following questions: **(Complete TaxSlayer “Part 2: Renter” if rental type is not Subsidized or Service Fee)**
- Yes** **No** 3a. Did the client live in subsidized housing? **(Complete TaxSlayer “Part 3: Occupant of a Housing Facility”)**
- Yes** **No** 3b. Did the client live in service fee housing? **(Complete TaxSlayer “Part 3: Occupant of a Housing Facility”)**
- Yes** **No** 3c. Did the client live in a building exempt from paying property taxes? *(If yes, residents are not eligible for the property tax credit.)*
- 3d. List all addresses rented during the tax year:

	<u>Address Rented</u>	<u>Landowner’s Name and Address (street address, city, & zip code)</u>	<u>Number of months rented in the tax year</u>	<u>Mobile home</u>	<u>Rent per month</u>	<u>Total Rent</u>
(1)	_____	_____	_____	<input type="checkbox"/>	\$ _____	\$ _____
(2)	_____	_____	_____	<input type="checkbox"/>	\$ _____	\$ _____

- Yes** **No** 4. Live in an adult foster care home, co-op housing, nursing home, assisted living center, other special housing, or pay room and board?
- If yes, indicate type of housing: _____
See Site Coordinator to complete.

AAS Part IV. Michigan Home Heating Credit Claim (For Tax Year 2018)

- Yes** **No** Was the taxpayer an eligible homeowner or renter in 2018?
(If no, the taxpayer is not eligible for the Home Heating Credit)
- Yes** **No** Is the heat *currently* included in their rent or is the heat service in someone else's name?
 If No, what were the annual heating costs for the period of 11/1/2017 through 10/31/2018? _____

Analysis

Filing Status:

- Single MFJ MFS
 HH QW

- City Return: **Yes** **No**
 Disabilities: **Yes** **No**
 Credit Only: **Yes** **No**

AAS Part V. Nontaxable Income – During the tax year did the taxpayer or spouse receive:

Totals

- | | | | |
|--|-------|----|-------|
| <input type="checkbox"/> Yes <input type="checkbox"/> No 1. Child Support | ----- | \$ | _____ |
| <input type="checkbox"/> Yes <input type="checkbox"/> No 2. A) Workers' Compensation | ----- | \$ | _____ |
| <input type="checkbox"/> Yes <input type="checkbox"/> No B) VA (Dept. of Veterans Affairs) benefits | ----- | \$ | _____ |
| <input type="checkbox"/> Yes <input type="checkbox"/> No 3. FIP and other DHHS (Michigan Department of Health & Human Services) benefits (excluding food stamps) | ----- | \$ | _____ |
| <input type="checkbox"/> Yes <input type="checkbox"/> No 4. Additional Social Security benefits including Supplemental Security Income (SSI) | ----- | \$ | _____ |
| <i>(In 2018, maximum SSI was \$750 per month \$9000 yr.)</i> | | | |
| A) Taxpayer SSI | ----- | \$ | _____ |
| B) Spouse SSI | ----- | \$ | _____ |
| C) Dependent SSI | ----- | \$ | _____ |
| D) Dependent Social Security | ----- | \$ | _____ |
| <input type="checkbox"/> Yes <input type="checkbox"/> No 5. Gifts/Assistance from family/friends/agencies | ----- | \$ | _____ |
| <i>(Include the value over \$300 in gifts of cash, merchandise, or expenses paid on their behalf)</i> | | | |
| <input type="checkbox"/> Yes <input type="checkbox"/> No 6. Other Nontaxable Income | ----- | \$ | _____ |
| A) State SSI (\$42 every three months from Michigan DHHS. If Yes, enter \$168) | ----- | \$ | _____ |
| B) Spouse State SSI (\$42 every three months from Michigan DHHS) | ----- | \$ | _____ |
| C) Dependent(s) State SSI (\$42 every three months from Michigan DHHS) | ----- | \$ | _____ |
| D) 5049 Worksheet MFS/Divorced (Spousal Income) | ----- | \$ | _____ |
| E) Other | ----- | \$ | _____ |

AAS Part VI. Health Insurance

- Yes** **No** 1. Did the taxpayer or spouse pay any medical insurance or HMO premiums during the tax year (other than Medicare)?
 If Yes, indicate the amount paid:

Private Medical Insurance Premiums (+) _____ Marketplace Insurance Premium (+) _____
 Premium Tax Credit (Form 8962, line 24) (-) _____

Form 8962, line 11A or sum of lines 12A thru 23A

- Yes** **No** 2. Did the taxpayer or spouse pay for automobile insurance during the tax year? If Yes, how many vehicles? _____ (x \$130) **Total \$** _____

AAS Part VII. Income vs. Rent/Property Taxes plus Living Expenses

- Yes** **No** **N/A** 1. Does the taxpayer's income substantiate their rent or property taxes paid plus living expenses?
Income must be enough to pay rent or property taxes plus living expenses, including any heating costs.

[Enter Property Tax Credit] _____	_____ All names are spelled correctly	_____ The date of birth for my dependent is correct <input type="checkbox"/> N/A
[Enter Home Heating Credit] _____	_____ All Social Security numbers are correct	_____ Bank account information is correct <input type="checkbox"/> N/A
[Enter amount of City refund or tax due] _____	_____ Mailing address is correct	