

**Accounting Aid Society**  
**Site Coordinator Update – February 17, 2024**

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**Michigan EITC Supplemental Payments for Tax Year 2022**

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On February 13, 2024, Michigan Department of Treasury began mailing out Michigan EITC supplemental payments to eligible taxpayers who claimed the EITC on their 2022 tax return. As indicated in a previous update, these payments for the additional 24% of the 2022 federal EITC will be mailed over a 5-to-6-week period. Treasury has provided more information for change of address and for taxpayers who do not receive their supplemental check.

- Checks are being sent to the most recent address on file, as of February 1, 2024.
- If a taxpayer’s address on file with Treasury is incorrect, it is too late for the taxpayer to update their address for the first mailing of the EITC supplemental checks.
  - When the undeliverable check is returned to Treasury, they will send it out again, but this time to the address provided on the taxpayer’s 2023 return (if they filed) or the manual address update if it is processed in time.
- How does a taxpayer change their address?
  - File a 2023 tax return – The fastest way for a taxpayer to update their address is to file their 2023 individual income tax return. The address on that return will automatically be the one used to resend the 2022 EITC supplemental check.
  - Online with eServices – Taxpayers may also manually update their address online with the eServices portal (at <https://etreas.michigan.gov/iit/home>); however, due to high volume, the update may not be processed in time for the next mailing attempt. Treasury indicates that filing a 2023 return is the most effective method for updating an address. If a taxpayer does use eServices, advise them to have their most recent tax return with them.
- If a taxpayer has not received their check by April 1, they should contact Treasury through eServices (select the Inquiries tab at <https://etreas.michigan.gov/iit/home>) or call the contact center at 517-636-4486. Advise the taxpayer to have their 2022 tax return with them when contacting Treasury. They will need to provide the primary filer’s Social Security number and last name, tax year, adjusted gross income (AGI) or total household resources (THR), and filing status.

Information on the supplemental EITC payments has been in the news, so please be prepared to answer questions from clients. The next page has information for those who have not yet filed for tax year 2022.

For those taxpayers who have not yet filed for tax year 2022, but plan to do so before the statute of limitations expires (April 18, 2027) and who are eligible to claim the Michigan EITC:

- They will receive 6% of the federal EITC for the return filed.
- They will receive the additional 24% as a supplemental check payment.
- The Returns Processing area of Treasury will be setting up a process to identify and issue the additional 24% of the Michigan EITC for these filers.

## **Best Practices**

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### **Household Information on Part II of the Intake/Interview & Quality Review Sheet, Form 13614-C**

When completing the Marital Status and Household Information section on page 1 of the Intake/Interview sheet, please remember to follow the instructions on the sheet to list everyone who lived with the taxpayer during the tax year (other than a spouse) and anyone they supported who did not live with them, and to answer the questions in the gray section for each individual. The Household Information section should not be used to list only dependents.

The information is not only needed for filing status and dependency determinations, but could also be helpful information for the Michigan tax return when determining who is eligible to claim the Michigan property tax and home heating credits, when determining if anyone contributed to the taxpayer's living expenses (asked on Accounting Aid's Michigan Intake Sheet, AAS Part V, #5), and determining if the individual (if not a dependent) needs to be listed on the Home Heating Credit Claim on Line 17.

### **Assembly of the Completed Income Tax Return**

Please remember to staple together the taxpayer's copy of the tax return for their records. We should not be giving them just loose papers. The completed Client Letter (Accounting Aid sheet with the header, YOUR \_\_\_\_\_ WORKSHEET) should be on top, followed by the federal return, Michigan return, and any city return(s).

### **Taxpayer Refuses to File the Income Tax Return**

If a taxpayer doesn't want to file the tax return that we have completed for them, please be sure to complete the following steps:

- In TaxSlayer:
  - Leave the return as "In Progress",
  - Add the return tag, "Delete this Return", to the return,
  - Do not change it to a paper return, and
  - Add a Note explaining why the taxpayer refused to file the return we prepared.
- In Quickbase, also include an explanation of why the taxpayer refused to file.
- Do not give the taxpayer a copy of the return. They can be told the refund or balance due amounts that were calculated and/or credit amounts, but they should not be given any tax forms or schedules.

## TaxSlayer

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### **Form 1099-R Page – Updated Information**

TaxSlayer is investigating a reported issue of the taxable amount field on their Form 1099-R page not auto-populating after entering the amount of the gross distribution. It appeared to be happening when 1099-R information was carried forward from the prior year. TaxSlayer reports that the issue has been fixed with an update to the software on February 16, 2024.