

Accounting Aid Society
Site Coordinator Update – April 9, 2022

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TAX FILING DEADLINES

Please encourage taxpayers who you can't serve by April 18, and believe that they have a 2021 filing requirement or owe tax, to file an extension. If they believe they will owe tax, they should pay the estimated tax with the extension and before the due date.

IRS — Due Date April 18

File IRS Extension Form 4868 available at www.irs.gov.

State of Michigan — Due Date April 18

File copy of IRS Form 4868 or file Michigan Extension Form 4 available at <https://www.michigan.gov/taxes/iit-forms>

City of Detroit — Due Date April 18

File Form 5209 for a Detroit extension available at <https://www.michigan.gov/taxes/citytax/iit/detroit/forms/2021-city-individual-income-tax-forms>

Other Cities — Due April 30

For other cities, taxpayers should contact the local city tax office for an extension form. Information can also be found at the following web sites:

- Hamtramck – <https://hamtramck.us/income-tax-forms/>
- Highland Park – done <https://www.highlandparkmi.gov/Reference/Forms-Permits-Applications.aspx#Tax>
- Pontiac – https://www.pontiac.mi.us/departments/income_tax/tax_forms.php#outer-570

OTHER IMPORTANT 2022 DUE DATES — NO EXTENSIONS AVAILABLE

2021 Michigan Home Heating Credit Claim — Due September 30

- 2018 Federal income tax return (claiming a refund) — Due April 18
- 2017 Michigan income tax return (claiming a refund) — Due April 17
- 2017 Michigan Homestead Property Tax Credit Claim — Due April 17
- 2017 Detroit city income tax return (claiming a refund) – Due April 17
- 2017 Other City income tax returns (claiming a refund) — Due April 30

If you have clients who need to file the above-listed prior year tax returns, please have them contact the main office for assistance.

MICHIGAN COVID EMERGENCY RENTAL ASSISTANCE (CERA)

Michigan's COVID Emergency Rental Assistance (CERA) program – Three types of assistance available to renters who have experienced a COVID hardship:

- Rental assistance – payment to the landlord or to the tenant if the landlord has opted-out of the program
- Utility assistance – payment to the utility provider or to the tenant if the utility provider has opted-out of the program
- Internet stipend -- \$300 payment made to either the Internet service provider or the tenant

Guidance regarding CERA payments:

- Payments made under the CERA program are not taxable.
- If payments were made to the landlord and/or utility/Internet provider, the payments are not included in total household resources.
- **NEW:** Payments made directly to the tenant for any of the three types of assistance *are* included in total household resources. (Michigan Department of Treasury recently provided this information to us.)

Our guidance in the January 29th Site Coordinator Update was to hold any Michigan Homestead Property Tax Credit Claims and/or Home Heating Credit Claims where the filer/tenant received direct CERA payments. If your site was holding any of these claims, the clients will need to be contacted and told the claims can now be filed. If you need assistance with contacting these clients, please email Matt Hetherwick at mhetherwick@accountingaidsociety.org.