

**MEIC State & Local Tax Training
Lansing, Michigan
November 18, 2016**

Fact Sheet – Cathy and Karl – Tax Year 2016

**Example 2 in the Instructions for Michigan Form 5049 (Rev. 07-15)
Also see pages 26 – 27 of the 2015 MI-1040 Instructions book
(Information added regarding heating costs.)**

Cathy Kincaid

SSN: 132-00-XXXX

Wages: \$20,000

FIT Withholding: \$_____

SIT Withholding: \$_____

Local income tax withholding: \$_____

Karl Kincaid

SSN: 133-00-XXXX

Wages: \$25,000

FIT Withholding: \$_____

SIT Withholding: \$_____

Local income tax withholding: \$_____

Facts:

- Cathy and Karl separated on October 2, 2016
- The annual taxes on the home they owned were \$1,860
- Annual heating costs for the home they shared were \$2,130. The heating bill is in Cathy's name.
- Cathy continued to live in the home after the separation
- Karl moved to an apartment after the separation and paid \$350 per month in rent for the rest of the year
- Heat is currently included in the rent for Karl

**Prorated Total Household Resources for the Period the Homestead was Shared,
01/01/2016 through 10/01/2016:**

- Cathy: $(\$20,000 \div 366) \times 274 = \$14,973$
- Karl: $(\$25,000 \div 366) \times 274 = \$18,716$

Instructions for *Married Filing Separately* and *Divorced or Separated Claimants Schedule (Form 5049)*

This form is intended to assist you to correctly calculate total household resources for the *Homestead Property Tax Credit* (MI-1040CR or MI-1040CR-2) or *Home Heating Credit* (MI-1040CR-7) when married filing separately or divorced during the tax year.

Instructions for the income breakdown can be found in the following booklets: MI-1040, MI-1040CR-2 or MI-1040CR-7.

Example 1

Jackie and John are married filing separately and maintained separate homesteads all year. Jackie is filing for a Homestead Property Tax Credit. Since they did not share a homestead during the year she would not need to include John's income and would skip to Part 3 of Form 5049. She would complete the explanation box in Part 3 indicating that she maintained a separate homestead all year.

Example 2

Karl and Cathy separated on October 2, 2015. Cathy continued to live in the home and Karl moved to an apartment on October 2. They file federal and State returns as married filing separately.

- Cathy earned \$20,000 of wages evenly throughout the year.
- Karl earned \$25,000 of wages evenly throughout the year.
- They lived together for 274 days.

Step 1: Calculate the prorated total household resources for each spouse for the 274 days they lived together. Divide each spouse's total income by 365 days, then multiply that figure by 274.

Cathy $(\$20,000/365) \times 274 = \$15,014$

Karl $(\$25,000/365) \times 274 = \$18,767$

Karl's Form 5049

When completing Part 1, Karl would enter 01-01-2015 in the FROM box and enter 10-01-2015 in the TO box. He would continue to Part 2 and would enter his income for the period the homestead was shared on line 2 in column A, which would be \$18,767. He would enter Cathy's income for the period the homestead was shared on line 2 in column B, which would be \$15,014. Karl would total columns A and B on line 18.

Cathy's Form 5049

When completing Part 1, Cathy would enter 01-01-2015 in the FROM box and enter 10-01-2015 in the TO box. She would continue to Part 2 and would enter her income for the period the homestead was shared on line 2 in column A, which would be \$15,014. She would enter Karl's income for the period the homestead was shared on line 2 in column B, which would be \$18,767. Cathy would total columns A and B on line 18.

Step 2: Before continuing to their Homestead Property Tax Credit claims, Karl and Cathy would review the example under "Separated or Divorced in 2015" in the MI-1040 Instruction Book as well as *Michigan Homestead Property Tax Credits for Separated or Divorced Taxpayers* (Form 2105).

Example 3

Ron and Tabatha are married filing separately and shared a homestead for the entire year. The couple decides that Ron will claim the Homestead Property Tax Credit and Tabatha will not.

- Ron earned \$25,000 of wages for the year.
- Tabatha earned \$7,000 of wages for the year and \$500 of interest.

When completing Part 1 of Form 5049, Ron would enter 01-01-2015 in the FROM box and 12-31-2015 in the TO box.

In column A, Ron would enter \$25,000 on line 2, representing the income he earned while they shared a homestead (the entire year), and \$25,000 on line 18. In column B, he would report \$7,000 of Tabatha's wages on line 2 and \$500 of her interest on line 3, representing the income she earned while they shared a homestead (the entire year). Ron would total column B and enter \$7,500 on line 18. He would carry the amount from line 18, column B, to the "Other nontaxable income" line on his MI-1040CR with a description of "Form 5049." He would check the box for "Married filing separately" on his MI-1040CR.

2105 (Rev. 01-16)

Worksheet For Figuring Taxes Paid by Separated or Divorced Claimants

A. Total Household Resources for the Period Couple Lived Together

1. Filer's income for period couple lived together during the tax year.

1. 14,973

2. Spouse's income for period couple lived together during the tax year. +

2. 18,767

3. Add both incomes together for total household resources for period couple lived together during the tax year.

3. 33,689

B. Your Percentage of Total Income

4. - 5. - 6. - Divide the amount in box 4 by the amount in box 5 and enter the answer in box 6.

4. Enter your income from box 1 or 2.
14,973

5. Enter amount from box 3.
33,689

= 44 %
6. Your percentage of total income.

C. Percentage of Year Couple Shared Homestead

7. - 8. Divide number of days spouses had a joint household by 365 (366 in a leap year). Enter in box 8.

7. Number of days couple shared homestead.
274

Use 366 for 2016
÷ 365 = 75 %
8. Percentage of year couple shared homestead.

D. Computing Amount of Prorated Taxes for Your Credit Claim

9. Total allowable property tax billed on homestead during the tax year.

9. 1,860

10. Enter percentage from box 8.

10. 75 %

11. Multiply amount in box 9 by percentage in box 10 to arrive at tax paid while household was shared.

11. 1,395

12. Multiply amount in box 11 by percentage in box 6 to determine the amount of tax you are entitled to claim for the time the household was shared. Enter this amount on MI-1040CR, Part 3, column B or MI-1040CR-2 Part 1, column B. Whichever form you use the number should go on the line titled "Prorated taxes."

12. 614

NOTE: The amount in box 12 may not be your total tax eligible for credit. Property tax or rent paid on a homestead for the period after separation may be eligible for credit. Do the computations on MI-1040CR, Part 3, column A or MI-1040CR-2, Part 1, column A, to determine additional tax eligible for credit. Renters should complete the part referring to "Renters" on the appropriate form.

NOTES:

- (1) For Step C. 7 - 8, use 366 days for tax year 2016.
- (2) For Step D.9., if the shared home was rented, multiply monthly rent by 12 and multiply the result by 20%. Enter this result on line 9 as total annual property taxes. (MEIC, 11/18/2016)



Michigan Homestead Property Tax Credits for Separated or Divorced Taxpayers

If you became divorced or separated during the tax year, this information will help you compute the prorated share of taxes or rent used to complete a homestead property tax credit.

Each spouse can claim credit for his or her share of property taxes paid before the separation. In addition, each spouse can claim credit for taxes paid individually after the separation.

If you were separated but file a joint income tax return with your spouse, this information does not apply to you.

Homestead Property Tax Credits For Separated or Divorced Taxpayers

This brochure helps you allocate your total household resources and property taxes for the year you separated or divorced. Before you start, you will need:

1. The *Michigan Individual Income Tax* (MI-1040) or, if applicable, the *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2) booklets;
2. Property tax bills or lease agreements for the tax year; and
3. Total annual income amount for each spouse for the tax year.

Before separation, taxes are divided in the same ratio as the percentage of total income each spouse earned while they shared a homestead. For example, if the filer earned 65 percent of the income and the spouse earned 35 percent, the filer claims 65 percent of the prorated taxes and the spouse claims 35 percent. If one spouse's resources for the period before separation is less than half the taxes paid during that period, the other spouse can claim the taxes for that period.

After separation, the spouse who remains in the homestead is entitled to claim the remaining portion of the taxes, regardless of who pays the rent or house payment.

The spouse who vacated the homestead may claim credit for the property tax or rent on a new homestead, prorated to the portion of the year the new homestead is occupied after separation. If neither spouse remains in the homestead, each is eligible for credit based on property taxes or rent on his or her new household, prorated to the portion of the year the new homestead is occupied after separation.

Each spouse files an individual claim based on his or her total household resources. Rent or house payments made by someone else must be included in total household resources. Child support payments are income to the recipient, but are not deductible by the payer.

Computing the Credit

Use the worksheet on the back of this brochure to allocate taxes paid. Follow the instructions in Parts A and B to determine your percentage of total income for the period you shared a household. Include in Part C the number of days in the tax year you and your spouse shared a homestead. In Part D, line 9, use the total annual property tax on the home you shared before separating. If the home you shared was rented, multiply the monthly rent by 12 and multiply the result by 20 percent (.20). Enter the result on line 9 as total annual property taxes.

Enter the prorated tax from Part D, line 12 of this worksheet in Part 3, column B of your MI-1040CR or Part 1, column B of your MI-1040CR-2.

To prorate the property taxes on the homestead occupied after separation, complete the computations in Part 3, column A, MI-1040CR or Part 1, column A, on your MI-1040CR-2.

If you paid rent, complete the part of your MI-1040CR or MI-1040CR-2 that refers to "Renters". Complete the remainder of your homestead property tax credit claim using the appropriate instruction booklet.

Sample Computation

Bob and Alice separated October 1. They both work and neither qualifies for special exemptions. They owned a home on which the taxes for the year were \$1,860. Alice continued to live in the home and Bob moved to an apartment on October 1 and paid \$350 per month rent for the rest of the year. Alice earned \$20,000 and Bob earned \$25,000. They lived together for 273 days. They must prorate their taxes as follows.

	Alice	Bob
Figure each spouse's income for the time they lived together (income ÷ 365) x 273 days	\$14,959	\$18,699
Add both spouse's incomes for the period	\$33,658	
Divide each spouse's income by the combined income for the period	$\$14,959 \div \$33,658 = 44\%$	$\$18,699 \div \$33,658 = 56\%$
Property tax paid while living together ($\$1,860 \div 365$) x 273	\$1,391	
Multiply each income percentage by the taxes paid on the home while they lived together	$44\% \times \$1,391 = \612	$56\% \times \$1,391 = \779
Alice may claim \$612 plus the taxes on the home for the rest of the year ($\$1,860 \div 365$) x 92	$\$612 + \$469 = \$1,081$	
Bob may claim \$779 plus 20% of his rent costs for the rest of the year ($\$350 \times 3$) x .20		$\$779 + \$210 = \$989$
Multiply each annual income by 3.5%	$\$20,000 \times .035 = \700	$\$25,000 \times .035 = \875
Subtract nonrefundable portion from tax paid to arrive at credit tax eligible for credit	$\$1,081 - \$700 = \$381$	$\$989 - \$875 = \$114$
Multiply tax eligible for credit by 60% to arrive at credit	$\$381 \times .60 = \229	$\$114 \times .60 = \68

MICHIGAN Married Filing Separately and Divorced or Separated Claimants Schedule, Form 5049

Tax Year (YYYY)
2016

Filer's First Name CATHY	M.I.	Last Name KINCAID	Filer's Full Social Security No. (Example: 123-45-6789) 132 — 00 — 1235
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PART 1: MARRIED FILING SEPARATELY AND SHARED A HOMESTEAD DURING THE YEAR

Skip to PART 3 if you are not including your spouse's income.

Enter dates as MM-DD-YYYY. (Example: 04-15-2015)

1. Provide the dates you and your spouse shared a homestead during the tax year.

FROM:		TO:	
01	— 01	— 2016	10 — 01 — 2016

PART 2: INCOME BREAKDOWN

Include only the portion of your income in column A and your spouse's income in column B for the period of time the homestead was shared.

- 2. Wages, salaries, tips, sick, strike and SUB pay, etc.
- 3. All interest and dividend income (including nontaxable interest).....
- 4. Net business income (including net farm income). If negative, enter "0".....
- 5. Net royalty or rent income. If negative, enter "0".....
- 6. Retirement, pension, annuity, and IRA benefits.....
- 7. Capital gains less capital losses.....
- 8. Alimony and other taxable income. Describe: _____
- 9. Social Security, SSI, and/or railroad retirement benefits.....
- 10. Child support and foster parent payments.....
- 11. Unemployment compensation.....
- 12. Gifts or expenses paid on your behalf.....
- 13. Other nontaxable income. Describe: _____
- 14. Workers'/veterans' disability compensation/pension benefits.....
- 15. FIP and other MDHHS benefits (do not include food assistance).....
- 16. Other adjustments. Describe: _____
- 17. Medical insurance/HMO premiums you paid for you and your family.....
- 18. Subtotal. For each column, add lines 2 through 15 then subtract lines 16 and 17.....

A. Filer		B. Spouse	
14,973	00	18,716	00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
14,973	00	18,716	00

PART 3: EXPLANATION (If you did not include your spouse's income, provide an explanation.)

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Instructions for the income breakdown can be found in the following booklets: MI-1040, MI-1040CR-2 or MI-1040CR-7.

Example 1

Jackie and John are married filing separately and maintained separate homesteads all year. Jackie is filing for a Homestead Property Tax Credit. Since they did not share a homestead during the year she would not need to include John's income and would skip to Part 3 of Form 5049. She would complete the explanation box in Part 3 indicating that she maintained a separate homestead all year.

Example 2

Karl and Cathy separated on October 2, 2015. Cathy continued to live in the home and Karl moved to an apartment on October 2. They file federal and State returns as married filing separately.

- Cathy earned \$20,000 of wages evenly throughout the year.
- Karl earned \$25,000 of wages evenly throughout the year.
- They lived together for 274 days.

Step 1: Calculate the prorated total household resources for each spouse for the 274 days they lived together. Divide each spouse's total income by 365 days, then multiply that figure by 274.

Cathy $(\$20,000/365) \times 274 = \$15,014$

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Karl's Form 5049

When completing Part 1, Karl would enter 01-01-2015 in the FROM box and enter 10-01-2015 in the TO box. He would continue to Part 2 and would enter his income for the period the homestead was shared on line 2 in column A, which would be \$18,767. He would enter Cathy's income for the period the homestead was shared on line 2 in column B, which would be \$15,014. Karl would total columns A and B on line 18.

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When completing Part 1, Cathy would enter 01-01-2015 in the FROM box and enter 10-01-2015 in the TO box. She would continue to Part 2 and would enter her income for the period the homestead was shared on line 2 in column A, which would be \$15,014. She would enter Karl's income for the period the homestead was shared on line 2 in column B, which would be \$18,767. Cathy would total columns A and B on line 18.

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Example 3

Ron and Tabatha are married filing separately and shared a homestead for the entire year. The couple decides that Ron will claim the Homestead Property Tax Credit and Tabatha will not.

- Ron earned \$25,000 of wages for the year.
- Tabatha earned \$7,000 of wages for the year and \$500 of interest.

When completing Part 1 of Form 5049, Ron would enter 01-01-2015 in the FROM box and 12-31-2015 in the TO box.

In column A, Ron would enter \$25,000 on line 2, representing the income he earned while they shared a homestead (the entire year), and \$25,000 on line 18. In column B, he would report \$7,000 of Tabatha's wages on line 2 and \$500 of her interest on line 3, representing the income she earned while they shared a homestead (the entire year). Ron would total column B and enter \$7,500 on line 18. He would carry the amount from line 18, column B, to the "Other nontaxable income" line on his MI-1040CR with a description of "Form 5049." He would check the box for "Married filing separately" on his MI-1040CR.

2015 MICHIGAN Homestead Property Tax Credit Claim MI-1040CR

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

Attachment 05

1. Filer's First Name CATHY	M.I.	Last Name KINCAID	2. Filer's Full Social Security No. (Example: 123-45-6789) 132 — 00 — 1235
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. 54321 ELM ST			4. School District Code (5 digits - see page 60) 82010
City or Town DETROIT	State MI	ZIP Code 48201	

5. Check the box(es) for which you or your spouse qualify (excluding dependents). If you qualify for both, see instructions.

a. Age 65 or older; or an unmarried spouse of a person who was 65 or older at the time of death.

b. Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.

6. 2015 FILING STATUS: Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input checked="" type="checkbox"/> Married filing separately (Attach Form 5049)	7. 2015 RESIDENCY STATUS: Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident c. <input type="checkbox"/> Part-Year Resident *	*If you checked box "c," enter dates of Michigan residency in 2015. Enter dates as MM-DD-YYYY (Example: 04-15-2015). <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:15%;">FILER</th> <th style="width:15%;">SPOUSE</th> </tr> </thead> <tbody> <tr> <td>FROM:</td> <td style="text-align:center;">— — 2015</td> <td style="text-align:center;">— — 2015</td> </tr> <tr> <td>TO:</td> <td style="text-align:center;">— — 2015</td> <td style="text-align:center;">— — 2015</td> </tr> </tbody> </table>		FILER	SPOUSE	FROM:	— — 2015	— — 2015	TO:	— — 2015	— — 2015
	FILER	SPOUSE									
FROM:	— — 2015	— — 2015									
TO:	— — 2015	— — 2015									

8. Homestead Status

Check here if the taxable value of your homestead includes unoccupied farmland classified as agricultural by your assessor.

9. Homeowners: Enter the 2015 taxable value of your homestead (see instructions). If you did not check box 8 above and your taxable value is greater than \$135,000, STOP; you are not eligible. Farmers: enter the taxable value of your homestead, including eligible unoccupied farmland	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:15%; text-align:right;">26,639</td> <td style="width:15%; text-align:right;">00</td> </tr> </table>		26,639	00
	26,639	00		
10. Property Taxes levied on your home for 2015 (see instructions) or amount from line 51, 56 and/or 57	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:15%; text-align:right;">1082</td> <td style="width:15%; text-align:right;">00</td> </tr> </table>		1082	00
	1082	00		
11. Renters: Enter rent you paid for 2015 from line 53 and/or 55	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:15%;"></td> <td style="width:15%; text-align:right;">00</td> </tr> </table>			00
		00		
12. Multiply line 11 by 20% (0.20).....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:15%;"></td> <td style="width:15%; text-align:right;">00</td> </tr> </table>			00
		00		
13. Total. Add lines 10 and 12	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:15%; text-align:right;">1,082</td> <td style="width:15%; text-align:right;">00</td> </tr> </table>		1,082	00
	1,082	00		

TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses. If married filing separately, you must attach Form 5049 available on Treasury's Web site.

14. Wages, salaries, tips, sick, strike and SUB pay, etc.....	14.	20,000	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 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	28.	SUBTOTAL		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:15%; text-align:right;">20,000</td> <td style="width:15%; text-align:right;">00</td> </tr> </table>		20,000	00
	20,000	00					

Filer's Full Social Security Number

132	—	00	—	1235
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29. Enter subtotal from line 28.....				29.	20,000	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 \$50,000, STOP; you are not eligible for this credit.	33.				20,000	00
34. Multiply line 33 by 3.5% (0.035) or by the percent in Table 2 (see instructions). If negative, enter "0".	34.				700	00
35. Subtract line 34 from line 13 and enter the amount here. If line 34 is more than line 13, enter "0" and STOP ; you are not eligible for this credit.....	35.				382	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				36.		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 \$1,200).....	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 \$1,200)				39.		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.				40.	382	00
41. Multiply amount on line 40 by 60% (0.60). Enter amount here and on line 42 (maximum \$1,200).....	41.				229	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 3 (see instructions) for FIP/MDHHS recipients				42.	229	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 25.....	44.				229	00

NOTE: Seniors who pay rent: Complete Worksheet 4 in the MI-1040 book and enter amount from worksheet on line 44 (maximum \$1,200).

Filer's Full Social Security Number

132 — 00 — 1235

PART 3: HOMEOWNERS WHO MOVED IN 2015. Report on lines 45 and 46 the addresses of the homesteads for which you are claiming a credit. **Homesteads with a taxable value greater than \$135,000 are not eligible for this credit.**

45. Address where you lived on December 31, 2015, if different than reported on line 1 (Number, Street, City, State, ZIP Code).	Taxable Value
46. Address of homestead sold (moved from) during 2015 (Number, Street, City, State, ZIP Code).	Taxable Value

Homeowners who moved during 2015, complete lines 47 through 51.

- 47. Number of days occupied (total cannot be more than 365).....
- 48. Divide line 47 by 365 and enter percentage here ~~Divided by 366 for TY2016~~
- 49. Property taxes levied for calendar year 2015
- 50. **Prorated property taxes.** Multiply line 49 by the percentages on line 48.....
- 51. **Taxes eligible for credit.** Add line 50, columns A and B. Enter here and on line 10.....

HOMESTEAD	
A. Moved Into	B. Moved From
92	
25.14 %	%
1,860	
468	614
51.	1,082 00

PART 4: RENTERS (Do not include Alternate Housing Facility information, see Part 5.)

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

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 2015, 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 2015 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 2015, 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 Part 5.

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, 2014, enter dates below. **ENTER DATE OF DEATH ONLY.** Example: 04-15-2015 (MM-DD-YYYY)

Filer	— —	Spouse	— —
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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

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

Preparer's Name (print or type)

Preparer's Business Name, Address and Telephone Number

By checking this box, I authorize Treasury to discuss my return with my preparer.