

# **BOARD OF REVIEW**

## **2020 Homeowners Property Tax Assistance Program Application & Policy and Guidelines**



For assistance with your application and free notarization for the petition visit:

**Board of Review**

**Coleman A. Young Municipal Center  
2 Woodward Avenue – Suite 105  
Detroit, Michigan 48226**

**[www.Detroitmi.gov](http://www.Detroitmi.gov)**

**Call: 211 or Text: 85274**

**For questions regarding the application,**

**Call: 313-628-0722**

The signed petition, application and all required documentation  
must be returned, in person or by mail, to:

**Office of the Assessor  
Coleman A. Young Municipal Center  
2 Woodward Avenue, Suite 804  
Detroit, Michigan 48226**

**Please submit the application as soon as possible.**

The last day to submit the **2020** application is **December 14th, 2020.**

Applications postmarked or submitted in person  
after this date will not be accepted.

Applications not considered at the December Board of Review meeting cannot  
be considered for the current year. You are encouraged to file at least two  
weeks prior to the final acceptance date.

Please read and fully complete **ALL** sections of the application.

**THE CITY OF DETROIT DOES NOT CHARGE A FEE FOR THIS APPLICATION**



# Petition to City of Detroit Board of Review

NEW ☐ RENEWAL ☐ DISTRICT #: \_\_\_\_\_ PETITION #: \_\_\_\_\_ TAX YEAR 2020

TO BE COMPLETED BY OWNER (PLEASE FILE AS SOON AS POSSIBLE)

Petition and application must be submitted to the Office of the Assessor – CAYMC Suite 804 Detroit, MI 48226

## PETITIONER (Homestead Owner Information / Subject Property Address)

Full Name:			Organization that assisted with application (if any):
Street Address:			
DETROIT	MICHIGAN	ZIP:	Application Returned:
Phone Number:			
Alt. Phone Number:			

## Alternative Contact (OPTIONAL) – To contact in the event we cannot reach you.

Full Name:	Relationship:
Address:	Phone Number:

**Please complete the following affidavit AND either (1) sign in front of a notary, or (2) complete the section of this form declaring your hardship. (Filed Petition and Application become the property of the City of Detroit)**

**Important:** Petition and application must be filed by December 14, 2020. Any person who knowingly makes a false statement, omission, or misrepresentation may not be considered for this assistance program and may be prosecuted to the fullest extent of the law. Any/All applications are subject to random home inspection for compliance with the City of Detroit Guidelines.

I, \_\_\_\_\_, say under penalty of perjury that the statements made in this application are true and that I/we have no money, income or assets other than that mentioned here, and grant the Board of Review permission to review all Federal, State or City of Detroit income tax records and further grant permission to contact all financial institutions and creditors regarding account balance in order to process this application.

*The undersigned certifies and requests exemption from property tax obligation for the current year ONLY, because of the inability to contribute fully toward the public charges by reason of poverty.*

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Option 1: Notarization** – Free notary service for this page is available at: Board of Review - CAYMC Suite 105

The foregoing has been subscribed and sworn before me this \_\_\_\_\_ Day of \_\_\_\_\_, 2020

Notary Public: \_\_\_\_\_ My commission expires: \_\_\_\_\_

**Option 2: Signature without notary – For applicants with hardship that makes notarization difficult.**

I, \_\_\_\_\_, say under penalty of perjury that I have hardship making it difficult to sign this document in front of a notary due to one or more of the following: (1) my advanced age, (2) my limited physical mobility, and/or (3) my role as a caretaker for a dependent, a person of advanced age, or a person with limited physical mobility.

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## TO BE COMPLETED BY BOARD OF REVIEW

**Legal Description – long legal may be truncated:**

**Property Address:**

Year 2020	Parcel:	Assessed Value	Taxable Value	Current Homestead %
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**Board Disposition: Committee # \_\_\_\_\_ Poverty Exemption GRANTED \_\_\_\_\_% Poverty Exemption DENIED: \_\_\_\_\_**

\_\_\_\_\_  
Committee Member Signature and Date

\_\_\_\_\_  
Committee Member Signature and Date

\_\_\_\_\_  
Committee Member Signature and Date

# 2020 HPTAP APPLICATION

Please complete each section and include all required documentation listed within the application.

Assistance is available at the Board of Review when you submit the application.

The Board of Review retains the right to request additional information from the applicant.

Applications not considered at the December Board of Review meeting cannot be considered for the current year.

## A. OWNERSHIP

### Who owns this property?

Provide a copy of proof of ownership (such as a deed, land contract, court order etc.). Any form of ownership recorded with the Wayne County Register of Deeds will be accepted.

List the names of all owners as they appear on the proof of ownership, even if they do not live at this address. If an owner does not live at the property, list their name and say that they do not live there. Please explain why they do not live there on Page 5.

Owner Name(s):

PHONE NUMBER:

## B. FAMILY/HOUSEHOLD COMPOSITION

### Who lives at this property?

List the name, age, employment status, and current monthly income for **ALL** people who live in the household.

- For adults age 18 and over, provide a copy of any valid government-issued identification that includes the resident's picture and address. This may be a Driver's License, State ID, Consulate ID, Student ID, Military ID, Tribal identification card, etc.
- For minors under 18, provide proof that the dependent lives at the property. This may be a copy of a recent report card, transcript, or other document that includes address. Documents from FIA, MDHHS, WIC, Friend of the Court, and others qualify. If the minor is included on a tax return that is filed with this application, no other proof is required.

### Household members:

First Name	Last Name	Relationship	Age	Employed?		Current Monthly Income
				Yes	No	
1		<b>Yourself</b>				
2						
3						
4						
5						
6						
7						
8						

If needed, list additional household members on a separate sheet of paper.

### Current Marital Status (choose only one):

Single		Married		Divorced		Separated		Widowed	
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If you are divorced or legally separated, provide a divorce judgment, order of separation or order of desertion. If proof of this documentation is not available, indicate that the spouse no longer lives at the property along with the present location if possible in a written statement on page 5.

**2019 Annual Household Income** – The Detroit Board of Review has established the following maximum eligible income as guidelines for reviewing **2020** petitions:

Household Size	1	2	3	4	5	6	7	8
<b>Full Exemption</b>	\$17,236	\$20,799	\$23,036	\$26,780	\$30,170	\$34,590	\$39,010	\$43,430
<b>50% Exemption</b>	\$19,859	\$23,336	\$25,596	\$29,355	\$32,885	\$37,357	\$41,741	\$46,036
<b>25% Exemption</b>	\$22,357	\$25,703	\$27,942	\$31,930	\$35,299	\$39,779	\$44,081	\$48,642

Add \$4,420.00 to the income limit for each household member above eight for a full exemption. For a 50% exemption add \$4,685.00 to the income limit for each household member above eight. For a 25% Exemption add \$4,950 for each person for household member above eight.

If the taxpayer shows extraordinary circumstances that are substantial and compelling, the Board of Review may deviate from the above guidelines and grant an exemption from 0% to 3.5% of the household income.

- If your household income is above the stated guidelines, please list any relevant debts in section F, provide documentation and explain your circumstances and why your application should be approved despite your income on Page 5.

### C. LAST YEAR'S HOUSEHOLD INCOME (2019)

#### How much income did the household have in 2019?

Enter the source and amount of 2019 monthly and annual income for each member of the household **in Chart 1**.

- For all adults in the home who filed income tax returns in 2020 for 2019 (2019 for 2018 will be accepted):
  - Provide a copy of **FULL** Federal and/or State income tax returns filed in 2020 for 2019 (filed in 2019 for 2018 will be accepted), including any Homestead Property Tax Credit and Home Heating Credit returns.
- For all adults in the home who are not required to file income tax returns in 2019 or 2020:
  - Provide documentation for all sources of income with your application (this includes minor children).
    - Appropriate documentation is listed with each income source.
    - If you do not have one or more of these documents, explain what you are missing and why on Page 5.
  - Complete the IRS Form 4506-T (form is included in this packet)
  - Complete the Poverty Exemption Affidavit (4988) (form is included in this packet)
- If needed, list income for additional household members on a separate sheet of paper.

**Chart 1:** Source and amount of 2019 income for each household member.

Property Owner:			Household Member:		
Income Source	2019 Monthly	2019 Total	Income Source	2019 Monthly	2019 Total
Wages (W-2 or paystub)			Wages (W-2 or paystub)		
Unemployment Comp (1099-G)			Unemployment Comp (1099-G)		
Pension (W-2 or 1099R)			Pension (W-2 or 1099R)		
Social Security-SSI/SSA/SSD (letter or 1099)			Social Security-SSI/SSA/SSD (letter or 1099)		
Bridge Card (Award letter)			Bridge Card (Award letter)		
FIA/DHS (Award Letter)			FIA/DHS (Award Letter)		
VA Benefits (Award letter)			VA Benefits (Award letter)		
Disability (1099)			Disability (1099)		
Child/Spousal Support (Judgment/award letter)			Child/Spousal Support (Judgment/award letter)		
Family/friends support (signed statement)			Family/friends support (signed statement)		
Self-Employment (Checks, Receipts, or signed statement)			Self-Employment (Checks, Receipts, or signed statement)		
Rental Income (Checks/receipts)			Rental Income (Checks/receipts)		
Dividends			Dividends		
Other			Other		
K-12, College, University Scholarships/Grants					

## D. TAX CREDITS AND REBATES

If applicable, list and provide documentation for all tax credits and rebates received in 2019 or 2020. If a tax return is included in this application, this section is not required.

Property Tax Credit:	Other Credits:
Home Heating Credit:	

## E. ASSETS

Absent of special circumstances, total household assets must be less than \$12,000. If you have assets totaling more than \$12,000, do not sign the statement below. Instead, explain your circumstances and why your application should be approved despite your assets on Page 5.

By signing below, you are affirming you have less than \$12,000 in assets, including savings/checking account balances; stocks; retirement accounts; bonds; additional properties not the subject of this application; and/or vehicles. Your signature here is subject to the penalties of misrepresentation found in MCL 211.120(4). If you have more than \$12,000 in assets, do not sign and list assets below:

Applicant Signature: \_\_\_\_\_

Checking / Savings Balance:	Stocks / Bonds / 401K / IRA / Annuity:
Address of other property #1:	Value:
Address of other property #2:	Value:
Vehicle Make & Year:	Payment: Balance:
Vehicle Make & Year:	Payment: Balance:
Other Assets:	Value:

## F. DEBTS AND EXPENSES

If your household income falls below the income guidelines presented on Page 3 of this application, you do not need to list your debts and expenses.

If your income is above the guidelines on Page 3 of this application, list your debts and provide copies of any current bills/debts so that the Board can assess your ability to pay. You should also provide more detail about your need for assistance on Page 5.

Creditor	Monthly	Balance Due	Creditor	Monthly	Balance Due
DTE			Back Property Taxes		
Water			Back Income Taxes		
Mortgage/Land Contract			Child/Spousal Support		
Home Insurance			Car Insurance		
Telephone/Cell			Education/School		
Cable/Internet			Loans		
Medical Insurance			Credit Card Debt		
Medical Bills			Support to Friends/Family		
Prescription(s)			Other		

## 2020 HPTAP STATEMENT FORM

If you would like to include additional information about your application or current circumstances, please do so here:  
If needed use additional paper to complete your statement.

**NAME:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_

HH Size	Full Exemption	50% Exemption	25% Exemption	<b>BOARD OF REVIEW USE ONLY</b>	Age:
1	\$17,236	\$19,859	\$22,357		Number of Owners:
2	\$20,799	\$23,336	\$25,703		Total Household Members:
3	\$23,036	\$25,596	\$27,942		Monthly Income:
4	\$26,780	\$29,355	\$31,930		
5	\$30,170	\$32,855	\$35,299		Monthly Expenses (if applicable):
6	\$34,590	\$37,357	\$39,779		
7	\$39,010	\$41,741	\$44,081		Total Household Income:
8	\$43,430	\$46,036	\$48,642		

# DOCUMENTATION CHECKLIST

This form is intended to assist you in completing your application. It is NOT a required form.  
You are encouraged to apply two weeks in advance of the March, July and December Board of Review meetings.

**APPLICATION MUST BE COMPLETED IN ENGLISH**

## Section A. OWNERSHIP

- ☐ Copy of recorded proof of ownership (deed, land contract, court order, etc.).

## Section B. FAMILY/HOUSEHOLD COMPOSITION

*For adults age 18 and over:*

- ☐ Copy of identification (any government-issued ID that includes picture and home address, such as a Driver's License, State ID, Consulate ID, Student ID, etc.)

*For minors under 18:*

- ☐ Proof that dependent lives at address (Copy of a recent report card, transcript, or other document that includes address, such as those from FIA, MDHHS, WIC, Friend of the Court, etc.).

## Section C. LAST YEAR'S HOUSEHOLD INCOME (2019)

*For all adults in the home who filed income tax returns:*

- ☐ Copy of FULL Federal and/or State income tax returns filed in 2020 for 2019 (filed in 2019 for 2018 will be accepted), including all schedules and any Homestead Property Tax Credit and Home Heating Credit returns.

*For all adults in the home who are not required to file income tax returns in 2019 or 2020:*

- ☐ IRS Form 4506-T (included within this packet)
- ☐ Poverty Exemption Affidavit (4988) (included within this packet)

Copies of all applicable income sources in 2019 for all household members including minor children:

- |   |   |
|---|---|
| <input type="checkbox"/> Wages (W-2 or paystub)       | <input type="checkbox"/> VA Benefits (Award letter)                         |
| <input type="checkbox"/> Unemployment Comp (1099-G)   | <input type="checkbox"/> Disability (1099)                                  |
| <input type="checkbox"/> Pension (W-2 or 1099R)       | <input type="checkbox"/> Child /Spousal Support (Judgment/award letter)     |
| <input type="checkbox"/> SSI/SSA/SSD (letter or 1099) | <input type="checkbox"/> Support from Family/Friends (signed statement)     |
| <input type="checkbox"/> Bridge Card (Award letter)   | <input type="checkbox"/> Self-Employment (Checks/Receipts/signed statement) |
| <input type="checkbox"/> FIA/DHS (Award Letter)       | <input type="checkbox"/> Rental Income (Checks or receipts)                 |
| <input type="checkbox"/> Dividends                    | <input type="checkbox"/> Other  |

## Section D. TAX CREDITS AND REBATES

*For all adults in the home who are not required to file income tax returns in 2019 or 2020, but applied for and received tax credits and rebates in 2019 or 2020:*

- ☐ Documentation for all tax credits and rebates received in 2019 or 2020, including any Homestead Property Tax Credit and Home Heating Credit returns.

## Section E. ASSETS – no documentation required if under \$12,000.

## Section F. DEBTS AND EXPENSES

*For households whose income does not fall below guidelines on Page 3:*

- ☐ Copies of all relevant household debts

**Important: incomplete applications may not be considered.**

In order for your application to be considered, additional information may be requested by the Board of Review. If contacted, please submit this information in the time frame requested by the Board of Review.

Taxpayers claiming inability to meet their property tax obligation due to limited income may be eligible for financial assistance by filing: Michigan Homestead Property Tax Credit Claim and Home Heating Tax Credit. Refunds arising from these claims are intended to assist taxpayers in meeting their obligation. If the Board of Review exempted your property last year from paying taxes, you are **not eligible to file** a Michigan Homestead Property Tax Claim. If you are eligible, you are required to file and submit a copy of your filing as part of your required documentation when seeking a poverty exemption. Your credit claim form is subject to review by the State of Michigan, City of Detroit and Board of Review.

## Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

**INSTRUCTIONS:** When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, \_\_\_\_\_, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Person Making Affidavit

\_\_\_\_\_  
Date



# Request for Transcript of Tax Return

- ▶ Do not sign this form unless all applicable lines have been completed.
- ▶ Request may be rejected if the form is incomplete or illegible.
- ▶ For more information about Form 4506-T, visit [www.irs.gov/form4506t](http://www.irs.gov/form4506t).

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
<b>2a</b> If a joint return, enter spouse's name shown on tax return.	<b>2b</b> Second social security number or individual taxpayer identification number if joint tax return
<b>3</b> Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
<b>4</b> Previous address shown on the last return filed if different from line 3 (see instructions)	
<b>5a</b> If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	
<b>CITY OF DETROIT - BOARD OF REVIEW 2 WOODWARD AVE. SUITE 105 - DETROIT, MICHIGAN 48226</b>	
<b>5b</b> Customer file number (if applicable) (see instructions)	

**Caution:** If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

**6 Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶

**a Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . ☐

**b Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days . . . ☐

**c Record of Account**, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days . . . . . ☐

**7 Verification of Nonfiling**, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

**8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days . . ☐

**Caution:** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

**9 Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

12 / 31 / 2019	12 / 31 / 2018	12 / 31 / 2017	/ /
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**Caution:** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

<input type="checkbox"/> <b>Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T.</b> See instructions.	Phone number of taxpayer on line 1a or 2a
<b>Signature</b> (see instructions)	Date
<b>Title</b> (if line 1a above is a corporation, partnership, estate, or trust)	
<b>Spouse's signature</b>	Date

Section references are to the Internal Revenue Code unless otherwise noted.

## Future Developments

For the latest information about Form 4506-T and its instructions, go to [www.irs.gov/form4506t](http://www.irs.gov/form4506t). Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

**What's New.** The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, is shown on the transcript.

A new optional Customer File Number field is available to use when requesting a transcript. You have the option of inputting a number, such as a loan number, in this field. You can input up to 10 numeric characters. The customer file number should not contain an SSN. This number will print on the transcript. The customer file number is an optional field and not required.

## General Instructions

**Caution:** Do not sign this form unless all applicable lines have been completed.

**Purpose of form.** Use Form 4506-T to request tax return information. You can also designate (on line 5) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

**Note:** If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

**Tip.** Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

**Automated transcript request.** You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946.

**Where to file.** Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

## Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:	Mail or fax to:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301  855-587-9604
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888  855-800-8105
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Internal Revenue Service RAIVS Team Stop 6705 P-6 Kansas City, MO 64999  855-821-0094

## Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409  855-298-1145
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250  855-800-8015

**Line 1b.** Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

**Line 3.** Enter your current address. If you use a P.O. box, include it on this line.

**Line 4.** Enter the address shown on the last return filed if different from the address entered on line 3.

**Note:** If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

**Line 5b.** Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number **should not** contain an SSN. Completion of this line is not required.

**Note.** If you use an SSN, name or combination of both, we will not input the information and the customer file number will be blank on the transcript.

**Line 6.** Enter only one tax form number per request.

**Signature and date.** Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.



*You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.*

**Individuals.** Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

**Corporations.** Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-T but must provide documentation to support the requester's right to receive the information.

**Partnerships.** Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

**Note:** If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

**Documentation.** For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

**Signature by a representative.** A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service      Tax Forms  
and Publications Division      1111  
Constitution Ave. NW, IR-6526   Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.

## Property Transfer Affidavit

This form is issued under authority of P.A. 415 of 1994. Filing is mandatory.

This form must be filed whenever real estate or some types of personal property are transferred (even if you are not recording a deed). **The completed Affidavit must be filed by the new owner with the assessor for the city or township where the property is located within 45 days of the transfer.** The information on this form is NOT CONFIDENTIAL.

1. Street Address of Property		2. County	3. Date of Transfer (or land contract signed)
4. Location of Real Estate (Check appropriate field and enter name in the space below.) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		5. Purchase Price of Real Estate	
		6. Seller's (Transferor) Name	
7. Property Identification Number (PIN). If you don't have a PIN, attach legal description. <b>PIN.</b> This number ranges from 10 to 25 digits. It usually includes hyphens and sometimes includes letters. It is on the property tax bill and on the assessment notice.		8. Buyer's (Transferee) Name and Mailing Address	
		9. Buyer's (Transferee) Telephone Number	
<b>Items 10 - 15 are optional. However, by completing them you may avoid further correspondence.</b>			
10. Type of Transfer. <b>Transfers</b> include, but are not limited to, deeds, land contracts, transfers involving trusts or wills, certain long-term leases and business interest. See page 2 for list. <input type="checkbox"/> Land Contract <input type="checkbox"/> Lease <input type="checkbox"/> Deed <input type="checkbox"/> Other (specify) _____			
11. Was property purchased from a financial institution? <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Is the transfer between related persons? <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Amount of Down Payment			
14. If you financed the purchase, did you pay market rate of interest? <input type="checkbox"/> Yes <input type="checkbox"/> No		15. Amount Financed (Borrowed)	

### EXEMPTIONS

Certain types of transfers are exempt from uncapping. If you believe this transfer is exempt, indicate below the type of exemption you are claiming. If you claim an exemption, your assessor may request more information to support your claim.

- ☐ Transfer from one spouse to the other spouse
- ☐ Change in ownership solely to exclude or include a spouse
- ☐ Transfer between certain family members \*(see page 2)
- ☐ Transfer of that portion of a property subject to a life lease or life estate (until the life lease or life estate expires)
- ☐ Transfer between certain family members of that portion of a property after the expiration or termination of a life estate or life lease retained by transferor \*\* (see page 2)
- ☐ Transfer to effect the foreclosure or forfeiture of real property
- ☐ Transfer by redemption from a tax sale
- ☐ Transfer into a trust where the settlor or the settlor's spouse conveys property to the trust and is also the sole beneficiary of the trust
- ☐ Transfer resulting from a court order unless the order specifies a monetary payment
- ☐ Transfer creating or ending a joint tenancy if at least one person is an original owner of the property (or his/her spouse)
- ☐ Transfer to establish or release a security interest (collateral)
- ☐ Transfer of real estate through normal public trading of stock
- ☐ Transfer between entities under common control or among members of an affiliated group
- ☐ Transfer resulting from transactions that qualify as a tax-free reorganization under Section 368 of the Internal Revenue Code.
- ☐ Transfer of qualified agricultural property when the property remains qualified agricultural property and affidavit has been filed.
- ☐ Transfer of qualified forest property when the property remains qualified forest property and affidavit has been filed.
- ☐ Transfer of land with qualified conservation easement (land only - not improvements)
- ☐ Other, specify: \_\_\_\_\_

### CERTIFICATION

I certify that the information above is true and complete to the best of my knowledge.

Printed Name

Signature

Date

Name and title, if signer is other than the owner

Daytime Phone Number

E-mail Address

## Instructions:

This form must be filed when there is a transfer of real property or one of the following types of personal property:

- Buildings on leased land.
- Leasehold improvements, as defined in MCL Section 211.8(h).
- Leasehold estates, as defined in MCL Section 211.8(i) and (j).

Transfer of ownership means the conveyance of title to or a present interest in property, including the beneficial use of the property. For complete descriptions of qualifying transfers, please refer to MCL Section 211.27a(6)(a-j).

## Excerpts from Michigan Compiled Laws (MCL), Chapter 211

**\*\*Section 211.27a(7)(d):** Beginning December 31, 2014, a transfer of that portion of residential real property that had been subject to a life estate or life lease retained by the transferor resulting from expiration or termination of that life estate or life lease, if the transferee is the transferor's or transferor's spouse's mother, father, brother, sister, son, daughter, adopted son, adopted daughter, grandson, or granddaughter and the residential real property is not used for any commercial purpose following the transfer. Upon request by the department of treasury or the assessor, the transferee shall furnish proof within 30 days that the transferee meets the requirements of this subdivision. If a transferee fails to comply with a request by the department of treasury or assessor under this subdivision, that transferee is subject to a fine of \$200.00.

**\*Section 211.27a(7)(u):** Beginning December 31, 2014, a transfer of residential real property if the transferee is the transferor's or the transferor's spouse's mother, father, brother, sister, son, daughter, adopted son, adopted daughter, grandson, or granddaughter and the residential real property is not used for any commercial purpose following the conveyance. Upon request by the department of treasury or the assessor, the transferee shall furnish proof within 30 days that the transferee meets the requirements of this subparagraph. If a transferee fails to comply with a request by the department of treasury or assessor under this subparagraph, that transferee is subject to a fine of \$200.00.

**Section 211.27a(10):** "... the buyer, grantee, or other transferee of the property shall notify the appropriate assessing office in the local unit of government in which the property is located of the transfer of ownership of the property within 45 days of the transfer of ownership, on a form prescribed by the state tax commission that states the parties to the transfer, the date of the transfer, the actual consideration for the transfer, and the property's parcel identification number or legal description."

**Section 211.27(5):** "Except as otherwise provided in subsection (6), the purchase price paid in a transfer of property is not the presumptive true cash value of the property transferred. In determining the true cash value of transferred property, an assessing officer shall assess that property using the same valuation method used to value all other property of that same classification in the assessing jurisdiction."

## Penalties:

Section 211.27b(1): "If the buyer, grantee, or other transferee in the immediately preceding transfer of ownership of property does not notify the appropriate assessing office as required by section 27a(10), the property's taxable value shall be adjusted under section 27a(3) and all of the following shall be levied:

- (a) Any additional taxes that would have been levied if the transfer of ownership had been recorded as required under this act from the date of transfer.
- (b) Interest and penalty from the date the tax would have been originally levied.
- (c) For property classified under section 34c as either industrial real property or commercial real property, a penalty in the following amount:
  - (i) Except as otherwise provided in subparagraph (ii), if the sale price of the property transferred is \$100,000,000.00 or less, \$20.00 per day for each separate failure beginning after the 45 days have elapsed, up to a maximum of \$1,000.00.
  - (ii) If the sale price of the property transferred is more than \$100,000,000.00, \$20,000.00 after the 45 days have elapsed.
- (d) For real property other than real property classified under section 34c as industrial real property or commercial real property, a penalty of \$5.00 per day for each separate failure beginning after the 45 days have elapsed, up to a maximum of \$200.00.

# Principal Residence Exemption (PRE) Affidavit

Issued under authority of Public Act 206 of 1893.

Read the instructions before completing the form. This form is not valid unless certified by the assessor. Do not submit this form if the property is not your principal residence and/or any of the disqualifying factors apply as listed in MCL 211.7(cc). For information regarding the PRE, please review the PRE Guidelines at [www.michigan.gov/pre](http://www.michigan.gov/pre).

**ASSESSOR'S DATE STAMP**

Type or print in blue or black ink.

**PART 1: PROPERTY INFORMATION** Type or print legibly. Use a separate form for each property tax identification number.

1. Property Tax Identification Number		2. Name of Local Unit (Check Township or City) <input type="checkbox"/> Township <input type="checkbox"/> City		3. County	
4. Street Address of Property (Provide a Complete Address)					
5. Name of Owner (First, Middle, Last)		6. Owner's Last Four Digits of Social Security Number <b>XXX-XX-</b>		7. Owner's Daytime Telephone Number	
8. Name of Co-Owner (First, Middle, Last)		9. Co-Owner's Last Four Digits of Social Security Number <b>XXX-XX-</b>		10. Co-Owner's Daytime Telephone Number	
11. Date you owned and occupied the property in line 1 ..... 11. <div style="display: flex; justify-content: space-between;"> <span>The property in line 1 above is my:</span> <div>             11a. <input type="checkbox"/> Principal residence              11b. <input type="checkbox"/> Unoccupied adjoining or contiguous property that is classified residential or timber-cutover.           </div> <div>             Month      Day      Year           </div> </div>					
12. List the percentage (100% to 1%) of the property that is occupied by the owner claiming the property as a principal residence. If the property has more than one home on it, it is a multi-dwelling, used for purposes other than a principal residence, or partially rented, the owner may claim only a partial exemption. Please consult with your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations..... 12. _____ %					
13. Have you or your spouse claimed a principal residence exemption for another Michigan principal residence? ..... 13. <input type="checkbox"/> Yes <input type="checkbox"/> No					
14. If yes to 13, enter the property address and parcel number: _____					
15. If yes to 13, have you rescinded that principal residence exemption? ..... 15. <input type="checkbox"/> Yes <input type="checkbox"/> No					
16. Do you or your spouse claim a similar exemption, credit or deduction on property located in another state? ..... 16. <input type="checkbox"/> Yes <input type="checkbox"/> No					
17. If yes to 16, enter the property address and parcel number: _____					
18. Have you or your spouse filed a tax return as a non-resident of Michigan or resident of another state? ..... 18. <input type="checkbox"/> Yes <input type="checkbox"/> No					
19. If yes to 18, enter the state: _____					

## PART 2: CERTIFICATION

**Certification:** I certify under penalty of perjury that I own and occupy as a principal residence on the date stated in Line 11 and that I have not claimed a substantially similar exemption/deduction/credit in property in another state, and that the information contained on this document is true and correct to the best of my knowledge.

20. Owner's Signature	Date
21. Co-Owner's Signature	Date
22. Mailing Address, if Different than Property Address Above	

**LOCAL GOVERNMENT USE ONLY** (do not write below this line)

23. Indicate property classification .....		23. ....
Did the Assessor Approve or Deny the Affidavit? <input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach a copy of the Local Unit Denial)		What is the year the Affidavit will be posted to the tax roll?
<b>Certification:</b> <i>I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.</i>		
Assessor's Signature		Date Certified by Assessor (MM/DD/YYYY)

# Instructions for Form 2368 Principal Residence Exemption (PRE) Affidavit

## General Instructions

**Principal Residence Exemption (PRE)** exempts a principal residence from the tax levied by a local school district for operating purposes, up to 18 mills.

**Principal residence** means the dwelling that you own and occupy as your permanent home and any unoccupied adjoining or contiguous properties that are classified residential or timber-cut over.

**Owners** are defined in MCL 211.7dd(a). Only the owner listed in MCL 211.7dd(a) are eligible to claim the exemption.

**Occupying** means this is your principal residence, the place that you reside in as your permanent residence and if absent intend to return. It should be the address that appears on your driver's license and voter registration card. Vacation homes, seasonal homes, and income property are not occupied as your principal residence and may not be claimed.

**Claiming a PRE:** To claim a PRE, complete this Affidavit and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

**MCL 211.7cc(3) Disqualifications:** An owner is ineligible to claim a PRE if any of the disqualifying factors apply listed in MCL 211.7cc(3).

## RESCINDING YOUR EXEMPTION

Within 90 days of when you no longer own or occupy the property as a principal residence, you must complete and file a *Request to Rescind Principal Residence Exemption (PRE)* (Form 2602) or file a *Conditional Rescission* (Form 4640) with your township or city assessor. Failure to do so may subject you to additional tax plus penalties and interest as determined under the General Property Tax Act.

## INTEREST AND PENALTY

If it is determined that you claimed property that is not your principal residence, you may be subject to the additional tax plus penalty and interest as determined under the General Property Tax Act.

## Line-by-Line Instructions

*Lines not listed here are explained on the form.*

**You must complete each line in its entirety. Failure to complete any of the lines may result in your claim being denied.**

## PART 1: PROPERTY INFORMATION

Submit a separate affidavit for each property tax identification number being claimed.

**Line 1: It is important that your property tax identification number is entered accurately.** This ensures that your property is identified properly and that your township or city can accurately adjust your property taxes. You can find this number on your tax bill and on your property tax assessment notice. If you cannot find this number, call your township or city assessor.

**NOTE:** Do not include information for a co-owner who does not occupy the property as a principal residence.

**Line 6:** Please list the last four digits of your Social Security Number (SSN). The request for the last four digits of your SSN is authorized under Section 42 USC 405 (c) (2) (C) (i). It is used by the Department of Treasury to verify tax exemption claims and to deter fraudulent filings.

**Line 12: If you own and occupy the entire property as a principal residence, you may claim a 100 percent exemption. If you own and live in a multi-unit or multi-purpose property** (e.g., a duplex or apartment building, or a storefront with an upstairs flat), you can only claim a partial exemption based on that portion that you use as a principal residence. Please consult your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations.

**If the parcel of property you are claiming has more than one home on it,** you must determine the percentage that you own and occupy as your principal residence. A second residence on the same property (e.g., a mobile home or second house) is not part of your principal residence, even if it is not rented to another person. Your local assessor can tell you the assessed value of each residence to help you determine the percentage that is your principal residence. Please consult your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations.

**If you rent part of your home to another person,** you may have to prorate your exemption. If your home is a single-family dwelling and less than 50 percent of your home is rented to others who use it as a residence, you may claim a 100 percent exemption. If 50 percent or more is rented to others who use it as a residence or if part of the home was converted to an apartment with a separate entrance, you must calculate the percentage that is your principal residence by dividing the floor area of your principal residence by the floor area of the entire building.

**Line 16:** MCL 211.7cc(3)(a) prescribes a penalty of \$500 for a person who claims a PRE and a substantially similar exemption, deduction, or credit in another state.

## PART 2: CERTIFICATION

Sign and date the form. Enter your mailing address if it is different from the address under Part 1.

## MAILING INFORMATION

Mail your completed form to the township or city assessor where the property is located. This address may be on your most recent tax bill or assessment notice. DO NOT send this form directly to the Department of Treasury.

If you have any questions contact your local assessor or the PRE Unit of the Michigan Department of Treasury at 517-335-7487, or visit [www.michigan.gov/PRE](http://www.michigan.gov/PRE).