BOARD OF REVIEW
2018
Homeowners Property Tax Assistance Program Application and Policy and Guidelines

(Pursuant to MCL 211.7u)

NOTICE:

Individual filers DO NOT DUPLICATE
Each application is given an identifying marker

Organizations assisting with application may duplicate
Please complete the section on the petition page with the name of your organization

The application contained within this packet must be fully completed by the property owner and returned to the
OCFO - Office of the Assessor
Coleman A. Young Municipal Center
2 Woodward Avenue
Room 804
Detroit, Michigan 48226

Applications received after the last meeting of the December Board of Review will not be accepted.

Please read and complete ALL sections of the application. Incomplete applications may not be considered by the Board of Review.

For questions regarding the application please call: 313-224-6214 or 313-628-0723

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

Property Assessment
Board of Review
CITY OF DETROIT

Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 824
Detroit, Michigan 48226

Phone: 313-628-0723
Fax: 313-224-4576
www.detroitmi.gov

HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM

ABOUT THE HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM

- Homeowners Property Tax Assistance Program (HPTAP) is provided in accordance with MCL 211.7u of the General Property Tax Act..
- You must own and occupy the residential real property as your principal residence.
- You must apply each year for the exemption.
- You must complete the entire application and provide ALL required documentation.
- Failure to do so will delay the consideration of your application.
- Applications are available at the Office of the Assessor Room 804 in the Coleman A. Young Municipal Center or on-line at WWW.DETROITMI.GOV

THE BOARD OF REVIEW DECISIONS ARE ONLY RELEASED 3 TIMES A YEAR

- MARCH BOARD OF REVIEW – after the First Monday in April
- JULY BOARD OF REVIEW – after the Tuesday following the third Monday in July
- DECEMBER BOARD OF REVIEW – after the Tuesday following the second Monday in December
- Applications not processed during or filed after the March Board of Review will receive a property tax bill.
- If approved, your property taxes will be adjusted according to the final disposition of the Board of Review.
- The Board of Review will receive applications and supporting materials up until the final date of the December Board of Review, but to ensure that the Board has adequate time to review your request, please return by the requested date.

WHAT YOU SHOULD KNOW ABOUT YOUR PROPERTY TAX OBLIGATION

- Your appeal for property tax assistance, if approved, will only adjust the current year's property taxes.
- The solid waste fee (trash pick-up) is a part of your tax bill that you are responsible for whether or not you are granted a property tax exemption.

In addition to applying for the Homeowners Property Tax Assistance Program, you may want to seek assistance with the following, to aide you with your property taxes obligation:

- Assessment Appeal (You must appeal during February 1st – 15th)
- Homestead Property Tax Credit (Michigan Treasury Form 1040CR)
- Step Forward Michigan
- Solid Waste Reduction (City of Detroit Treasury – 65 and Older with household income of $40,000.00 or less)

Remember, it is your responsibility to keep your property taxes current.

Sincerely,
DETROIT BOARD OF REVIEW

Revised November 8, 2017 WCD

Detroit Citizens Board of Review
2018 Process for Reviewing Homeowners Property Tax Assistance Program Applications

1. Each Applicant must own and occupy the property as his/her primary Homestead as of December 31, 2017.

2. A Homestead with a Taxable Value of $95,000.00 and above will not be considered for exemption unless there are extenuating circumstances. **All Homesteads and/or any applicants with this set of circumstances must submit signed legal and/or medical documentation to the Board of Review.**

3. Homeowner's household income that does not exceed proportioned amount over the stated guidelines for full exemption may be granted a fifty-percent (50%) partial exemption. Should a Homestead Property Tax Credit be forwarded on behalf of the City of Detroit from the State of Michigan, the proportioned amount remaining shall be exempt in whole or in part in accordance with the decision of the Board of Review

   The applicant is required to submit a completed original petition and the 4 page application form along with **ALL** required documentation verifying family/household composition, all sources of annual income (this is not an exhaustive list; i.e. wages/salaries, Social/Supplemental Security, Rent, Family Independence Agency/FIA Grants, child support, alimony, etc.), Michigan Homestead credit, medical and household bills, all other assets in and out of the United States, bank statements and other pertinent data requested on the application.

   The applicant is required to submit to the Board of Review the complete Federal and State Income Tax Returns with **ALL SCHEDULES**, including any Homestead Property Tax Credit and Home Heating Credit returns, filed in the current tax year or in the immediately preceding year for **ALL** persons residing at the property or Michigan Treasury Form 4988 Poverty Exemption Affidavit and IRS 4506-T, for **ALL** persons residing at the property who were NOT REQUIRED to file taxes, and submit a signed release of information request for any and all authorities or services requested including IRS, State of Michigan, etc.

   The applicant is also required to submit to the Board of Review the most current report card (or transcript) or any third party verification from all appropriate government, educational, employment or other entity that will be accepted by the Board of Review containing the address for all persons residing at the property under the age of 18 supporting residency.

4. HOUSEHOLD (RELATED AND NON-RELATED) COMPOSITION AND ANNUAL INCOME - While recognizing that there is no universally agreed upon view as to what constitutes poverty, the Detroit Board of Review has established the following maximum eligible income as a "guideline" and as an aid in eliminating subjective judgments for reviewing **2018** petitions:

NUMBER IN HOUSEHOLD	MAXIMUM INCOME FOR FULL EXEMPTION	MAXIMUM INCOME FOR PARTIAL EXEMPTION
1	$16,660.00	$19,160.00
2	$19,950.00	$22,450.00
3	$22,100.00	$24,600.00
4	$25,600.00	$28,100.00
5	$28,780.00	$31,280.00
6	$32,960.00	$35,460.00
7	$37,140.00	$39,640.00
8	$41,320.00	$43,820.00

Add $4,180.00 to the income limit for each household member above eight for a Full Exemption and add $1,500.00 to the proportioned Full Exemption for a Partial Exemption.

Detroit Citizens Board of Review
2018 Process for Reviewing Homeowners Property Tax Assistance Program Applications

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In addition, the total household assets (i.e. bank accounts, other real property, boats, campers, stocks, bonds, IRA's, other assets in or out of the Unites States, etc.) **SHALL NOT** exceed $12,000.00. Verification of additional assets will be done for all parties and household members applying for property tax assistance. Information not provided by applicant that is discovered by the Board of Review may cause your application to not be considered.

5. Each application is reviewed according to individual circumstances based upon all facts submitted by the applicant. The Board of Review utilizes all information in judging the taxpayer's ability to meet the tax obligation. If the taxpayer is within the above guidelines, the taxpayer may be granted a full or partial exemption. If the taxpayer is outside the above guidelines, the exemption will usually be denied.

   If the taxpayer shows extraordinary circumstances that are substantial and compelling, the Board of Review may deviate from the above guidelines and grant or deny a full or partial exemption. In such an instance, the taxpayer shall be advised in writing of the substantial and compelling reasons for granting or denying of an exemption and the reason shall also be noted on the application.

   The Board of Review will receive applications and supporting materials up until the final date of the December Board of Review, but to ensure that the Board has adequate time to review your request, please return by the requested date. These guidelines are in accordance with the amendments to Section 7(u) of M.CLA.211.et seq.

   It should be noted that each taxpayer's circumstances are considered anew each year. AN INCOMPLETE APPLICATION MAY NOT BE CONSIDERED.

   IMPORTANT: 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 provided by law. Any/All applicants are subject to random home inspection for compliance with the City of Detroit guidelines.

Respectfully submitted,

DETROIT CITIZENS BOARD OF REVIEW

Geraldine Chatman, Vice Chair - At-Large

Dianne Allen, Member - District 3

Glenda McPherson, Member - At-Large

Maria Muhammad, Member - District 5

Leatha Larde, Member - District 1

Shirley Belchunas, Member - District 6

Mary Brazelton, Member - District 2

Lewis Moore, Member - District 7

Willie C. Bonwell, Chair – District 4

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

PETITION TO CITY OF DETROIT DECEMBER BOARD OF REVIEW

District #:
Petition #: D-18-99999

TO BE COMPLETED BY OWNER OF HOMESTEAD

NEW ☐ **RENEWAL** ☐ **COMPLETED APPLICATION MUST BE RETURNED BY DECEMBER 10, 2018 TO BE CONSIDERED AT DECEMBER BOARD OF REVIEW**

The undersigned Petitioner, respectfully requests a review and adjustment of assessment for the year **2018** assessed against the following described property, because of inability to contribute fully toward the public charges by reason of poverty.

PARCEL NUMBER: _____

NAME: _____

ADDRESS _____

CITY: _____ **STATE:** _____ **ZIP:** _____

_____
ORGANIZATION

APPLICATION RETURNED

1. **IMPORTANT NOTE: IT IS NECESSARY THAT YOU COMPLETE ITEMS 3 AND 4 ON THIS PAGE AND ANSWER ALL QUESTIONS ON PAGES 2 AND 3 OF THE APPLICATION FOR EXEMPTION UNDER MCL211.7U.**

2. **VALUES**

Year	Assessed Value	Taxable Value	Current Homestead %:	Residential House Style
2018				

3. **REFERENCE:** [Give the name of one person in the City of Detroit that we can contact]

Name_____ Relationship _____ Address _____ Phone # _____

4. **NOTARIZATION: [THIS FORM MUST BE NOTARIZED OR THE PETITION WILL NOT BE CONSIDERED]**

The undersigned, being duly sworn, deposes and says that the statements made in the foregoing application are true and that I/we have no money, income or assets other than that mentioned herein, and hereby 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 balances 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.

IMPORTANT: 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.

_____ _____
OWNER[S] SIGNATURE Day Telephone Number

Subscribed and Sworn to before me this _____ DAY OF _____, A.D. **2018**

_____ _____
NOTARY PUBLIC MY COMMISSION EXPIRES

BOARD DISPOSITION: Committee #_____ **HPTAP-2018GRN**

Poverty Exemption GRANTED_____**%** **Poverty Exemption DENIED:**_____

_____ _____ _____
Committee Member Signature and Date Committee Member Signature and Date Committee Member Signature and Date

CITY OF DETROIT – BOARD OF REVIEW
Coleman A. Young Municipal Center
Two Woodward Avenue, Suite 804
Detroit, MI 48226
Office # 313-628-0723

FOR OFFICE USE ONLY

HPTAP2018GRN

***IMPORTANT - READ THE FRONT AND BACK PAGES OF THIS 2018 APPLICATION ***

BEGINNING 2012 - FEDERAL AND STATE INCOME TAX RETURNS ARE REQUIRED BY ALL MEMBERS OF THE HOUSEHOLD. (All children and/or adults – must be listed on return or separate filing) OR (4988) EXEMPTION AFFIDAVITS IS REQUIRED FOR ALL ADULTS IN THE HOUSEHOLD

Application Information Requested

SECTION **A**: WHO OWNS THIS PROPERTY? Copy of proof of ownership recorded with Wayne County Register of Deeds must be provided (deed, land contract, court order, etc.) All names that are listed on the recorded document must be listed along with current identification for each person regardless of residency. If a person named on the document is deceased, include a copy of the death certificate. (Memorandum of Land Contract will not be accepted)

SECTION **B**: PROVIDE ALL SOURCES OF INCOME WITH DOCUMENTATION:

* W-2 form from all employers * Social/Supplemental Security Benefit (SSI/SSA-1099)
* Unemployment Benefit (1099-G) * Disability Benefit * General Assistance
* FIA (Family Independence Agency Grants)/DHS * Alimony * Child Support
* Pension (W-2 or 1099R) * Dividend * Rental Income *Bridge Card/FIA Letter * ANY OTHER INCOMES: Gambling Winnings, Regular Insurance/Court Settlements/Judgment's, Scholarships/Grants, Gifts, etc.

SECTION **C**: ASSETS. You must disclose all assets in or out of the USA:

* Bank accounts/Cash * Pensions/IRA's/Annuities * Houses/Properties *Boats, motor homes *Business assets *Gifts, *One Time Insurance/Settlements/Judgments, etc. Assets cannot exceed $12,000.00

SECTION **D&E**: DEBTS. You must provide a copy of the FRONT AND BACK of both your current water bill and your current DTE bill. Complete all the boxes that relate to your household's monthly expenses. Provide photocopies of all listed debt in Section D&E.

SECTION **F**: YOUR CURRENT MARITAL STATUS Do you currently occupy the property?
If divorced, separated or deserted please provide documentation. (Divorce judgment, separation agreement, etc.)

SECTION **G**: MEMBERS OF HOUSEHOLD. LIST ALL MEMBERS OF YOUR HOUSEHOLD IN 2017. Income from ALL individuals must be provided. All adults 18 years of age and over, must provide a copy of their driver's license or State of Michigan ID. School age occupants must provide documentation of address which could be a current report card, transcript, record from healthcare provider, or government document.

SECTION **H** – LIST ALL CREDITS AND REBATES

CITY OF DETROIT
BOARD OF REVIEW - HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM

You must complete all * items on all pages and submit copies of the required documents. Incomplete forms may not be considered.

HPTAP2018GRN

A WHO OWNS THIS PROPERTY?_____

_____(A COPY OF THE RECORDED DEED IS REQUIIRED)

LIST ALL OWNERS EVEN IF THEY DO NOT RESIDE AT PROPERTY REQUESTING EXEMPTION.

B **SOURCE OF INCOME FOR ALL MEMBERS OF THE HOUSEHOLD IS REQUIRED WITH YOUR APPLICATION**

Copies of W-2's, 1099's. Year End Statements, Family Independence Grants (FIA), DHS, Alimony, Child Support, Pensions, Michigan Homestead Credit for all persons residing in the home and **all other sources of income, including rental income**.

List income for additional members of the household on a separate sheet.

*Property Owner			Spouse / Household Member		
SOURCE OF INCOME	**2017 MONTHLY**	**2017 YEAR-END TOTAL**	**SOURCE OF INCOME**	**2017 MONTHLY**	**2017 YEAR-END TOTAL**
*Wages			*Wages		
*Unemployment Comp			*Unemployment Comp		
*Pension			*Pension		
*Social Security			*Social Security		
*Rental Income			*Rental Income		
*VA Benefits			*VA Benefits		
*SSI			*SSI		
*(FIA) Family Independence Agency			*(FIA) Family Independence Agency		
*Disability (1099)			*Disability (1099)		
*Child Support/Alimony			*Child Support/Alimony		
*Dividends			*Dividends		
*Self-Employment			*Self-Employment		
*Bridge Card			*Bridge Card		
*Family/Friends Notarized Statement is Required			*Family/Friends Notarized Statement is Required		
*Other			*Other		

*K-12, College, University Scholarships and/or Grants

C **ASSETS**

*Savings Account Balance:		*Checking Account Balance:	
*Value All Stocks:		*Value All Bonds:	
*Value All IRA's, 401K's & Annuities:		*Other:	
*Addresses of other Properties Owned #1:		*Value:	
*Addresses of other Properties Owned #2:		*Value:	
*Vehicle Purchase Date:	*Make & Year:	*Monthly Payment:	*Balance
*Vehicle Purchase Date:	*Make & Year:	*Monthly Payment:	*Balance

D **OCCUPANCY**

Provide a copy of your recent utility bills, electric, gas and water to support your occupancy of the subject property. If you cannot provide a recent bill because your service is shut off, provide a shutoff notice from the utility company. Utility bills are not required to be in the name of the owner-occupant. If this is the case please provide an explanation.

UTILITY	MONTHLY	BALANCE	UTILITY	MONTHLY	BALANCE
WATER			GAS / ELECTRIC		

E **DEBT**

You are required to send copies of current bills/debts. Incomplete forms may not be considered.

CREDITOR	MONTHLY	BALANCE DUE	CREDITOR	MONTHLY	BALANCE DUE
*BACK PROPERTY TAXES			*BACK INCOME TAXES		
*MORTGAGE/LAND CONTRACT			*CHILD SUPPORT		
*HOUSE INSURANCE			*ALIMONY		
*CAR INSURANCE			*EDUCATION/SCHOOL		
*TELEPHONE/CELL			*LOANS		
*CABLE/INTERNET			*LOANS		
*MEDICAL INSURANCE			*FRIENDS/FAMILY Notarized statement is required for all.		
*HOSPITAL/DOCTOR			*CREDIT CARDS		
*DOCTOR			*CREDIT CARDS		
*PRESCRIPTIONS			*OTHER CHARGES		

HPTAP2018GRN

CITY OF DETROIT
BOARD OF REVIEW - HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM

F

***MARITAL STATUS**

Married	Single	Divorced	Widow (er)	Separated	Deserted
☐	☐	☐	☐	☐	☐

***Do you currently live at this address?**

YES ☐ NO ☐

G

***LIST BELOW YOURSELF AND ALL PERSONS LIVING IN THIS HOUSEHOLD IN 2017**

FOR ALL ADULTS 18 YEARS OF AGE AND OVER, PROVIDE A COPY OF THEIR CURRENT DRIVERS' LICENSE OR STATE OF MICHIGAN ID. FOR ALL SCHOOL AGE OCCUPANTS OF HOUSEHOLD, PLEASE PROVIDE A COPY OF MOST CURRENT REPORT CARD, TRANSCRIPT OR GOVERNMENT DOCUMENT THAT INCLUDES ADDRESS

	*FIRST NAME	*LAST NAME	*AGE	*RELATIONSHIP	*EMPLOYED YES	*EMPLOYED NO	*CURRENT MONTHLY INCOME
1				YOURSELF	☐	☐	
2					☐	☐	
3					☐	☐	
4					☐	☐	
5					☐	☐	
6					☐	☐	
7					☐	☐	
8					☐	☐	
9					☐	☐	

10 OR MORE, USE ADDITIONAL SHEET OF PAPER

H

***CREDITS AND REBATES**

PROPERTY TAX REBATE:	OTHER CREDITS:
HOME HEATING CREDIT:	

DO NOT WRITE BELOW THIS LINE - BOARD OF REVIEW USE ONLY

BOARD OF REVIEW GUIDELINES

	Guidelines for Number of Exemptions		Any granting of poverty where applicant exceeds the maximum eligibility must be fully disclosed here.			
	Full	Partial	FULL EXEMPTION	PARTIAL EXEMPTION	DENIED EXEMPTION	
1	$16,660	$19,160				
2	$19,950	$22,450				
3	$22,100	$24,600				
4	$25,600	$28,100				
5	$28,780	$31,280				
6	$32,960	$35,460				
7	$37,140	$39,640				
8	$41,320	$43,820				

Add $4,180 to the income limit for each household member above eight for a Full Exemption and add $1,500.00 to the proportioned Full Exemption for a Partial Exemption. *Total household assets (i.e. bank account, real property, IRA, 401K, etc.) shall not exceed $12,000.00

PETITION DATA

Age

Marital Status

Number of Property Owners

Total Persons Living in the Household

Number of Dependents in Household

Number of Non-Dependents in Household

Total Monthly Income

Total Monthly Household Expenses

Homestead Property Tax Rebate

Total Household Income

Form **4506-T**
(Rev. September 2015)
Department of the Treasury
Internal Revenue Service

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*.**

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 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.

1a Name shown on tax return. If a joint return, enter the name shown first.	**1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**
2a If a joint return, enter spouse's name shown on tax return.	**2b Second social security number or individual taxpayer identification number if joint tax return**

3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

4 Previous address shown on the last return filed if different from line 3 (see instructions)

5 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.

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.

/ /	/ /	/ /	/ /

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:** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

☐ **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.** See instructions.

Phone number of taxpayer on line 1a or 2a

Sign Here

► _____ _____
Signature (see instructions) Date

► _____
Title (if line 1a above is a corporation, partnership, estate, or trust)

► _____ _____
Spouse's signature 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.* Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

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 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 512-460-2272
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 559-456-7227
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 816-292-6102

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 801-620-6922
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 859-669-3592

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 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. If you completed line 5 requesting the information be sent to a third party, 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.

Michigan Department of Treasury
4988 (05-12)

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

2018 HPTAP Application Guide and Document Requirements

This form is intended to assist you in completing your application. It is NOT a required form.
Instructions are listed in italics. The documents you may be required to provide are listed in bullet points.

PETITION PAGE

Fill out but do not sign until you are with a notary.

APPLICATION FORM (SECTIONS A-H)

SECTION A. *List ALL owners and provide identification for ALL names that are listed.*

- Copy of registered proof of ownership (Deed, Land Contract, Court Order, etc.)
- Copy of current photo ID (driver's license, state or city ID) for all living owners
- *If applicable:* Death certificate for deceased owners

SECTION B. *Enter monthly and annual income for each member of the household in 2017 and provide documentation for all income. If household income is above the eligibility guidelines, complete Section E in detail.*

For ALL adults who live in the home, provide copies of the following that applied in 2017 (Non-exhaustive list):

- Wages (W-2 form or paystub from all employers)
- Social Security-SSI/SSA/SSD (letter or 1099)
- Disability/VA Benefit (letter)
- Bridge Card/FIA (letter)
- Unemployment Benefit (1099-G)
- Pension (W-2 or 1099R)
- FIA/DHS Grants
- Family/Friend Assistance (Notarized letter)
- Self-Employment (Tax Return or Notarized letter)
- Child Support/Alimony (Judgment or award letter)
- Rental Income (Checks or Receipts)
- Any Other Income

For ALL adults in the home who file income tax returns:

- Copy of FULL Federal and State income tax returns (last year)

For ALL adults in the home who are not required to file income tax returns:

- Signed Federal IRS form 4506-T (included in application)
- Signed Poverty Exemption Affidavit (4988) (included in application)

SECTION C. ASSETS: *List all assets you own in or out of the USA, including bank accounts. Your assets cannot exceed $12,000.* (Non-exhaustive list)

- Bank Account Statement
- Pensions/IRA's/Annuities
- Insurance Settlements/Judgments/etc.
- Any Other Assets

SECTION D. OCCUPANCY: *Enter monthly cost and total balance from recent utility bills. Provide a copy of recent bills or shutoff notice, preferably in your name. (If bill is not in your name, provide explanation)*

- Copy of complete Water Bill and copy of complete DTE Bill (front and back or copy of Shutoff Notice)

SECTION E. DEBTS: *Complete this section in detail to allow the Board of Review to consider your individual circumstances. List all debts and provide documentation.*

- Copies of expenses and/or debts that you owe.

SECTION F. MARITAL STATUS: *Enter marital status.*

- *If applicable:* Copy of divorce judgment, separation agreement, etc.

SECTION G. MEMBERS OF HOUSEHOLD: *List all residents of the home and provide identification.*

- Copy or current photo ID (driver's license, state or city ID) for ALL adults in household (18+ years)
- Copy of current report card/other official document for ALL children in household (under 18)

SECTION H. CREDITS AND REBATES: *List all tax credits and rebates you received last year.*

- *If applicable:* Copy of homestead property tax and/or home heating credit forms.

IF YOU WOULD LIKE TO PROVIDE ADDITIONAL INFORMATION ABOUT YOUR APPLICATION OR CURRENT CIRCUMSTANCES, PLEASE DO SO ON THE BACK OF THIS FORM.

2018 HPTAP STATEMENT FORM

NAME:_____ PHONE:_____

ADDRESS:_____

PRINT:_____ SIGNATURE:_____ DATE:_____

DOCUMENTATION REQUIRED FOR THIS APPLICATION:

HPTAP2018GRN

1) ORIGINAL PETITION SIGNED AND NOTARIZED WITH A PHONE NUMBER. DO NOT SUBMIT A PHOTOCOPY OF THIS PETITION. Persons acting as Conservator or Guardian must provide documentation. Include a phone number where you can be contacted between the hours of 9:00 a.m. and 3:30 p.m.

2) COMPLETED ORIGINAL APPLICATION. DO NOT SUBMIT A PHOTOCOPY OF THIS APPLICATION. **COMPLETE ALL SECTIONS (A, B, C, D, E, F, G, H) INCOMPLETE APPLICATIONS MAY NOT BE CONSIDERED.**

3) CURRENT PHOTO ID FOR ALL ADULT HOUSEHOLD MEMBERS (STATE ID OR DRIVER'S LICENSE), PROOF OF RESIDENCY FOR MINOR CHILDREN (REPORT CARDS, TRANSCRIPTS OR DOCUMENTS FROM GOVERNMENT AGENCY WITH ADDRESS). **EXPIRED ID'S WILL NOT BE ACCEPTED.**

4) YEAR-END DOCUMENTATION OF **ALL INCOME RECEIVED BY ALL HOUSEHOLD MEMBERS IS REQUIRED. EACH ADULT OVER 18 YEARS OF AGE MUST PROVIDE A COPY OF THEIR** FILED FEDERAL AND STATE INCOME TAX RETURN, WITH ALL SCHEDULES, INCLUDING HOMESTEAD PROPERTY TAX AND HOME HEATING CREDIT FORM. THOSE WHO DID NOT FILE A TAX RETURN MUST PROVIDE **MICHIGAN DEPARTMENT OF TREASURY FORM 4988 POVERTY EXEMPTION AFFIDAVIT AND IRS FORM 4506-T,**

5) THE SOLID WASTE FEE (TRASH PICK-UP) IS A PART OF YOUR TAX BILL THAT YOU ARE RESPONSIBLE FOR WHETHER OR NOT YOU ARE GRANTED A PROPERTY TAX EXEMPTION.

6) YOU ARE REQUIRED TO PAY ANY DELINQUENT WATER BILL(S) AND SOLID WASTE FEE OR THE PORTION THEREOF THAT MAY BE ADJUSTED BY DEPARTMENT OF PUBLIC WASTE (DPW).

YOUR CURRENT APPEAL FOR ASSISTANCE, IF APPROVED, WILL ONLY ADJUST 2018 PROPERTY TAXES. APPLICATION MUST BE FILED PRIOR TO DECEMBER BOARD OF REVIEW MEETING.

IT IS YOUR RESPONSIBILITY TO MAKE SURE THAT YOUR PROPERTY TAXES ARE CURRENT.

IMPORTANT: INCOMPLETE APPLICATIONS MAY NOT BE CONSIDERED

IN ORDER FOR YOUR APPEAL TO BE CONSIDERED, ADDITIONAL INFORMATION THAT MAY BE REQUESTED BY THE BOARD OF REVIEW, MUST BE SUBMITTED IN THE REQUIRED TIME FRAME RELATIVE TO THE COMMUNICATION PROVIDED FROM THE BOARD OF REVIEW

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 PROVIDED BY LAW. ANY/ALL APPLICATIONS ARE SUBJECT TO RANDOM HOME INSPECTIONS FOR COMPLIANCE WITH THE CITY OF DETROIT EXEMPTION GUIDELINES.

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.

Michigan Department of Treasury
2368 (Rev. 03-16)

ASSESSOR'S DATE STAMP

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).

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) ☐ Township ☐ 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 XXX-XX-	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 XXX-XX-	10. Co-Owner's Daytime Telephone Number

11. Date you owned and occupied the property in line 1 ..... 11. _____ Month Day Year

The property in line 1 above is my: 11a. ☐ Principal residence

11b. ☐ Unoccupied adjoining or contiguous property that is classified residential or timber-cutover.

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 claimed a principal residence exemption for another Michigan principal residence? ..... 13. ☐ Yes ☐ 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. ☐ Yes ☐ No

16. Do you or your spouse claim a similar exemption, credit or deduction on property located in another state?..... 16. ☐ Yes ☐ 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. ☐ Yes ☐ No

19. If yes to 18, enter the state: _____

PART 2: CERTIFICATION

Certification: *I certify under penalty of perjury 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? ☐ Approved ☐ Denied (Attach a copy of the Local Unit Denial)	What is the year the Affidavit will be posted to the tax roll?

Certification: *I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.*

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's 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, season 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.

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, visit **www.michigan.gov/PRE** or call 517-373-1950.