

2024 MICHIGAN Home Heating Credit Claim MI-1040CR-7

Issued under authority of Public Act 281 of 1967, as amended.

Amended Return

File (postmark) your claim by September 30, 2025. Type or print in blue or black ink.

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789) _____
If a Joint Return, Spouse's First Name	M.I.	Last Name	
Home Address (Number, Street, or P.O. Box)			3. Spouse's Full Social Security No. (Example: 123-45-6789) _____
City or Town	State	ZIP Code	
5. Citizenship Status			4. County Code (see instructions)
a. <input type="checkbox"/> Filer is a U.S. citizen or qualified alien			6. Heat Provider Name Code (see instructions)
b. <input type="checkbox"/> Spouse is a U.S. citizen or qualified alien			7. Heat Type Code (see instructions)

8. 2024 FILING STATUS: Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately (Include Form 5049)	9. 2024 RESIDENCY STATUS: Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident c. <input type="checkbox"/> Part-Year Resident*	*If you checked box "c," enter dates of Michigan residency in 2024. Enter dates as MM-DD-YYYY (Example: 04-15-2024). <table border="1" style="width:100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:15%;">FILER</th> <th style="width:15%;">SPOUSE</th> </tr> </thead> <tbody> <tr> <td>FROM:</td> <td>___ ___ 2024</td> <td>___ ___ 2024</td> </tr> <tr> <td>TO:</td> <td>___ ___ 2024</td> <td>___ ___ 2024</td> </tr> </tbody> </table>		FILER	SPOUSE	FROM:	___ ___ 2024	___ ___ 2024	TO:	___ ___ 2024	___ ___ 2024
	FILER	SPOUSE									
FROM:	___ ___ 2024	___ ___ 2024									
TO:	___ ___ 2024	___ ___ 2024									

10. Check the box if your heating costs are currently included in your rent (see instructions)..... <input type="checkbox"/> 11. Check the box if you want to be referred to other government assistance programs for which you may qualify..... <input type="checkbox"/> 12. Check the box if you or your spouse now receive Supplemental Security Income (SSI)..... <input type="checkbox"/> 13. ENTER YOUR AGE if you are age 60 or older... <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width:50px;">Filer</td> <td style="width:50px;">Spouse</td> </tr> </table> 14. Amount you were billed for heat between 11/1/2023 and 10/31/2024 <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width:100px;"></td> <td style="width:30px; text-align: center;">00</td> </tr> </table> 15. If you lived in one of these CARE facilities (not a senior apartment complex) for all of 2024, check the box and STOP here, see instructions. a. <input type="checkbox"/> Nursing Home b. <input type="checkbox"/> Adult Foster Care Home c. <input type="checkbox"/> Licensed Home for the Aged d. <input type="checkbox"/> Substance Abuse Center	Filer	Spouse		00	16. Exemptions. Enter the number that applies to you, your spouse, or your dependents and complete line 17 below. See instructions if you are age 66 or older. <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">Personal Exemption (You and your spouse only)</td> <td style="width:20%; text-align: center;">a.</td> </tr> <tr> <td>Deaf, Disabled or Blind</td> <td style="text-align: center;">b.</td> </tr> <tr> <td>Qualified Disabled Veteran</td> <td style="text-align: center;">c.</td> </tr> <tr> <td>Number of children living with you:</td> <td></td> </tr> <tr> <td>• Ages 2 and under</td> <td style="text-align: center;">d.</td> </tr> <tr> <td>• Ages 3-5.....</td> <td style="text-align: center;">e.</td> </tr> <tr> <td>• Ages 6-18.....</td> <td style="text-align: center;">f.</td> </tr> <tr> <td>Dependent adults, other than your spouse, who live with you.....</td> <td style="text-align: center;">g.</td> </tr> <tr> <td>Add lines 16a through 16g.....</td> <td style="text-align: center;">h.</td> </tr> </table>	Personal Exemption (You and your spouse only)	a.	Deaf, Disabled or Blind	b.	Qualified Disabled Veteran	c.	Number of children living with you:		• Ages 2 and under	d.	• Ages 3-5.....	e.	• Ages 6-18.....	f.	Dependent adults, other than your spouse, who live with you.....	g.	Add lines 16a through 16g.....	h.
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A. Household Member's Name	B. Social Security Number	C. Age in Years	D. Enter "X" for all that apply	
			Dependent	U.S. citizen or qualified alien

If you have more than four (4) household members, complete Home Heating Credit Claim MI-1040CR-7 Supplemental (Form 4976).

18. You must check this box to receive a refund from your heat provider for any overpayment to your heat account, if eligible (see instructions).

Filer's Full Social Security Number

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

19. Wages, salaries, tips, sick, strike and SUB pay, etc. 19.	00	26. Social Security, SSI, and/or railroad retirement benefits.... 26.	00
20. All interest and dividend income (including nontaxable interest)..... 20.	00	27. Child support and foster parent payments..... 27.	00
21. Net business income (including net farm income). If negative, enter "0" .. 21.	00	28. Unemployment compensation 28.	00
22. Net royalty or rent income. If negative, enter "0" 22.	00	29. Gifts received or expenses paid on your behalf..... 29.	00
23. Retirement pension, annuity, and IRA benefits..... 23.	00	30. Other nontaxable income. Describe:..... 30.	00
24. Capital gains less capital losses (see instructions)..... 24.	00	31. Workers'/veterans' disability compensation/pension benefits... 31.	00
25. Alimony and other taxable income. Describe:..... 25.	00	32. FIP and other MDHHS benefits (Do not include food assistance) 32.	00
33. Add lines 19 through 32.....		SUBTOTAL 33.	00
34. Other adjustments. Describe:..... 34.	00		
35. Medical insurance or HMO premiums paid 35.	00		
36. Add lines 34 and 35.....			00
37. Subtract line 36 from line 33.....		TOTAL HOUSEHOLD RESOURCES. 37.	00

Standard and Alternate Home Heating Credit Computations

38. STANDARD CREDIT. Standard allowance from Table A (see instr.) 38.	00		
39. Multiply line 37 by 3.5% (0.035) (if negative, enter "0")..... 39.	00		
40. Subtract line 39 from line 38 for standard credit amount. If line 39 is greater than line 38, enter "0" 40.	00		
41. If you checked the box on line 10, multiply the amount on line 40 by 50% (0.50). Enter here and on line 46. (If approved, the final amount as shown on line 47 is issued as a check.)..... 41.			00
42. ALTERNATE CREDIT. Total heating costs from line 14 or \$3,606 (whichever is less) 42.	00		
43. Multiply line 37 by 11% (0.11) (if negative, enter "0") 43.	00		
44. Subtract line 43 from line 42. If line 43 is greater than line 42, enter "0". 44.	00		
45. Multiply line 44 by 70% (0.70) for alternate credit amount 45.	00		
46. If you completed line 41 enter that amount here. Otherwise enter the larger of lines 40 or 45 here.. 46.			00
47. HOME HEATING CREDIT. Multiply line 46 by 52% (0.52) 47.			00

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2023, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2024 (MM-DD-YYYY)		Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.			
Filer <table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"> <tr><td style="text-align: center;">— —</td></tr> </table>	— —	Spouse <table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"> <tr><td style="text-align: center;">— —</td></tr> </table>	— —	Preparer's PTIN, FEIN or SSN	
— —					
— —					
Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer's Name (print or type)			
Filer's Signature	Date	Preparer's Signature			
Spouse's Signature	Date	Preparer's Business Name, Address and Telephone Number			
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.					

Mail your claim to: Michigan Department of Treasury
Lansing, MI 48956